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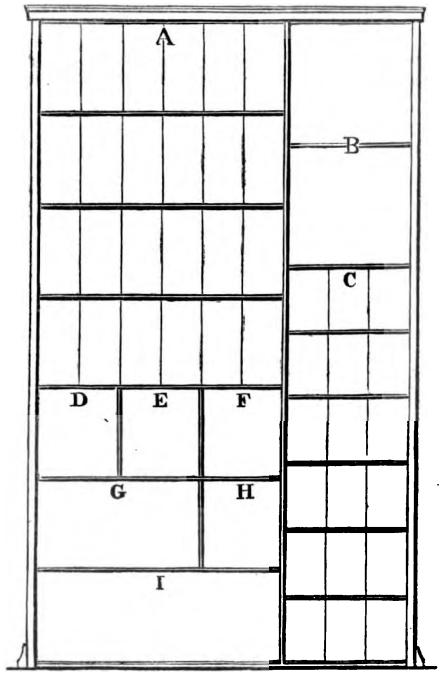
1.



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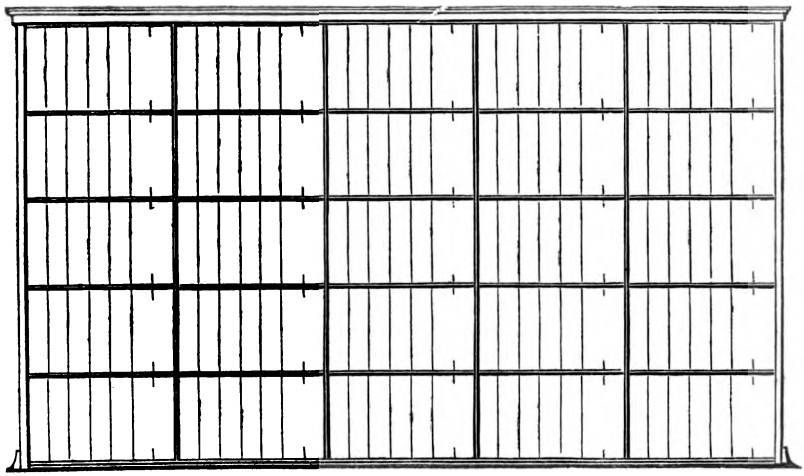

Explained at page 65.

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ON

ATTORNEYS' AND SOLICITORS'

Book-keeping and Accounts,

BOTH FOR TOWN AND COUNTRY PRACTITIONERS,

AND APPLICABLE TO

PARTNERSHIP AND INDIVIDUAL CASES;

BEING

A SYSTEMATIC, SIMPLE, AND ECONOMICAL MODE OF KEEPING THEIR BUSINESS BOOKS AND ACCOUNTS,

WITH

FULL DIRECTIONS FOR MAKING ENTRIES, POSTING, &c.

ALSO, ON THE

ASSORTMENT AND ARRANGEMENT OF ATTORNEYS' AND SOLICITORS'

Deeds and Papers,

WITH PLANS OF THE NECESSARY RECEPTACLES.

By F. WOOD.

LONDON:
WILLIAM BENNING & Co., LAW BOOKSELLERS,
43, FLEET STREET.

1850.

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ERRATA.

For "Chitton," No. [33], p. 18, *read* "Chilton."
For folio "3," No. [36], p. 18, *read* "4."

LONDON:
RAYNER AND HODGES, PRINTERS,
109, Fetter Lane, Fleet Street.

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PREFACE.

Attorneys' business Books and Accounts and their Deeds and Papers.

THE expediency for a systematic, simple, and economical mode of keeping Attorneys' and Solicitors' business Books and Accounts, and for an easy and methodical mode of assorting and arranging their Deeds and Papers, is so well known and understood, as to need no comment; therefore, I have felt it a duty to offer my experience on those matters, without any apology for its introduction, with a view of obviating such obstacles for the future.

A primary object in reference to Attorneys' Book-keeping and Accounts is to abridge the labour and time of the Clerks, and also the number of books required to carry the system out where it can be done with safety, and this is the method embraced in the succeeding pages.

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What Books are required.

The only requisite books will be a Cash Book, Day Book, Bill Book, and Ledger, which will be amply sufficient for the largest business.

Size of each Book.

Each book should be 15 inches long and 10 inches broad, and can be obtained, ONLY, of Messrs. WATERLOW AND SONS, Stationers, No. 24, Birchin Lane, City.

Who the plan is applicable to.

The plan is adaptable by the London Agent and Country Practitioner, and applicable to Partnership and individual cases.

The Cash Book is upon a novel and unerring principle.

The Cash Book is upon an entirely *novel*, but simple, and *unerring principle*, showing *at one view* the Cash transactions, with the whole of the Clients, Bankers, and Agents; in fact, the Attorneys' position with their Clients and themselves, with discrimination and accuracy.

Full Directions for Posting.

Full instructions and directions are given separately in the body of this Work, when speaking of the office and utility of each Book for making entries, posting, drawing, and perfecting Bills of Costs, ascertaining the Profit and Loss, Balancing the Accounts, and dividing the Profits.

The proper fees payable to Counsel to settle Drafts, &c.

The Bill Book contains Notes showing the proper charges in Conveyancing, and fees payable to Counsel to advise on Abstracts of Title, and

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to settle Drafts as allowed by the Master on Taxation.

The Plan respecting Deeds and Papers is strongly recommended, I having in part adopted it for some years in a large office of business, where I found it most essential. It will prevent much trouble and inconvenience, especially in those offices where the papers have been indiscriminately put away. **Deeds and Papers.**

To the young Attorney in particular the Work will be very valuable. **Young Attorney.**

I will not further dilate upon the subjects, but proceed at once to elucidate each Book, and the principles propounded in it, as also the receptacles for Deeds and Papers, all of which are fully and particularly explained in consecutive order in the following pages.

F. WOOD.

April, 1850.

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BOOK-KEEPING AND ACCOUNTS.

1. THE CASH BOOK.

Its object.

Its object is to show all receipts and payments, the names of the persons from whom, and on whose behalf they are received and paid, with the respective dates thereof.

Is the chief subsidiary to the ledger.

It is the chief subsidiary to the Ledger, where all the cash transactions are posted from it into an account opened separately with each Client and person, with whom any dealings have been had, so as to show, in a collected form, the exact state of each person's account. It is also a very necessary book in ascertaining the worth of the concern, as its surplus is brought into view when balancing the accounts.

The one exemplified is of a novel description.

The exemplification at p. 16, is of a novel description, but will be easily understood, and, it is hoped, found more useful than the one ordinarily used.

Its principle.

The *principle* adopted is to make the personal and Bank receipts and payments as though all (except the Agent's payments in column [7], which are payments by them) were actually made by the Attorney himself, and which (when distributed) shew the sums received and paid personally from those received and paid by the Bank.

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Explanation of the Book.

We will now proceed to explain the Book.

It contains a column for the date, another for the names, another for the subject to be entered, a folio column, and seven distinct money columns, all properly headed so as to explain their purpose, which are divided into receipts and payments: columns, Nos. [1], [4], and [5], being personal receipts and payments; [2] and [3], Bank receipts and payments; [6], personal and Bank payments to the Agents, and [7], Agent's payments alone.

The Book is opened with a capital of 1600*l.*,—50*l.* being retained in hand—and 1550*l.* paid into the Bank, which is the first personal payment; but as we treat the Bankers as receiving and paying exactly the same as though the Attorneys actually received and paid it themselves, this payment is considered as a personal receipt only; the two first columns forming together the personal receipts, and the four subsequent ones the personal payments. Nos. [2] and [3], being payments to the Cashier for office purposes, are, of course, entered in column [5]. [4] is a further payment by one of the partners, and being personally received by the Firm, is entered in column [1]. [5] is a payment by cheque on the Bank to the Town-Agents, but being actually paid by the Bankers to the Agents, is entered in column [3] as paid by them, and in column [6] as received by the Agents, who would, of course, enter it in their Cash Book, in columns [1] and [6]. [8] is a loan, as explained in the third column, paid by the Bankers to the Firm, and by them to Mr. Jones; still, for the foregoing reason, it is entered as paid by the Bankers only. [9], [10], [12], and [13], being monies personally received, are placed in column [1]. [11] is a personal payment, and therefore entered in column [4]. [14] and [15] are payments by the Bank. [16] is a personal payment.

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[18] is a personal receipt of 109*l.*, as explained in column 3, but as 100*l.*, part of it, were paid by the Firm into the Bank, it is entered as a personal receipt of 9*l.* only, and 100*l.* by the Bank, the + indicating that the two sums should be added, as received, in one sum. [30] is exactly similar. [19] is a cheque upon the same Bankers, received by the Firm from a Client, but paid by them into the Bank, and is therefore placed in column [2]. [27], [28], and [29], are receipts by the Agents, and in fact by the Firm, the Agency columns showing the accounts with them alone, and *not* as with the Bankers, therefore we enter them in column [1], as a personal receipt; in column [4], as a personal payment to the Agents (they having retained them); and in column [6] as paid to them, they entering them in their Cash Book in columns [1] and [6] only. [31] is a payment by the Bankers to the Agents, and appears in column [3] as paid by them, but if it had been a personal payment out of monies in hand, it would be placed in column [4] only; it is likewise entered in column [6] as received by the Agents, and in column [7] as paid by them, they entering it in their Cash Book in columns [1], [4], [6], and [7]. [32] is a payment by the Bank to the Firm, which the third column explains, but as it is made to the Agents personally (see [33]), it appears in column [3] only the third column, explaining to whom it was paid, and the sixth that it was received by the Agents. [41], [50], and [60], are personal payments to the Bank out of monies personally received and already entered in column [1], therefore they are placed in column [2] as received by the Bank, and in column [4] as personal payments to them, otherwise they would be entered as received twice over, because they are paid out of monies so personally received, and already entered in column [1]. [54] and [55], being payments made by the Bank to the

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Proctor, are entered in column [3] as paid by the Bank, and in column [6] as received by the Proctor. [44], [58], and [59], are payments by the Firm to each Partner out of monies *previously received* by the Firm, and appear in column [4] as a personal payment, each partner, of course, accounting for them as at pp. 52, 62. [61], being interest due from the Bankers, is placed in column [2] as so much money received by them. The last item of 5*s.* 2*d.* is the balance of petty cash paid by the Cashier to the firm; this sum, deducted from the gross amount of monies in column [5], namely, 88*l.*, shows the *actual* office disbursements, or 87*l.* 14*s.* 10*d.*, without reference to the Day Book (see p. 21).

Some of the items in this Book have not been mentioned, as they will be fully explained by the preceding examples, which are of a similar nature.

As the foregoing explanation will, no doubt, be readily understood, we will proceed to show the advantages of the present system.

Its advantages. MONEY COLUMNS, [1] and [2] } SHOW TOGETHER,

The gross receipts of money, including the capital, business and other personal receipts.

[3], [4] and [5], The gross business and personal payments.

The difference between these gives the actual balance in hand, see pp. 21. 58, note *.

[1] and [2] divided—SHOW,

1. The actual personal receipts.
2. The actual Bank receipts.

{ These taken collectively are personal receipts.

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[3]. The actual Bank payments.
[4]. The personal payments.
[5]. The office business payments, which are added into column [4].
[6]. The payments to the Agents, which are also shown by columns [3] and [4], being entered therein.
} These taken collectively are personal payments.
[7]. The payments by the Agents.

By adding up

[1] and [4], The difference is 13*l.* 5*s.* 2*d.*, being the balance of cash in hand, see p. 21.

[2] and [3], The difference is 1799*l.* 10*s.*, being the balance of cash in the hands of the Bankers, see pp. 21. 58.

[5] shows, The gross office payments amounting to 88*l.*, and by deducting 5*s.* 2*d.* the balance of monies received from the Cashier, leaves 87*l.* 14*s.* 10*d.*, or the actual business disbursements, see p. 21 Cash Book, and p. 38 Day Book.

[6] shows, The gross sums paid to the *whole* of the Agents, amounting to 818*l.* 17*s.* 2*d.*

[7] shows, The gross *actual payments* by the Agents amounting to 189*l.*

The difference between the two columns is 629*l.* 17*s.* 2*d.* the cash balance in their hands, which deducted from the gross amount of their bills of costs, gives the balance due to them.

Example.

	£	s.	d.
Amount of Agent's bill - -	600	16	6
Ditto Proctor's bill - -	62	0	0
	662	16	6
Deduct balance of gross amount paid, see column [7], p. 21 - -	629	17	2
Leaves	32	19	4

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This book alone enables a principal to ascertain his real worth.

See fol. 15, p. 59. In short this Book alone enables the Firm *at any time*, readily to ascertain their exact position with their Clients, Bankers, and Agents, as by adding up the *gross* amount of *good* bills of costs remaining due to the *balance of cash in hand*, first deducting the *debts due* from the concern, the balance will give the *present worth* as at p. 61.

The two last money columns chiefly apply to Country Attornies and Town-Agents, and not to the London Attorney (as distinguished from the Agent) unless he has many agencies.

Business payments.

All the business payments, not being cash payments to the Agents, should be entered in column [5].

It should be balanced monthly.

The Book should be balanced monthly, and the different items in the Day Book, the Banker's Pass Book, and the Agent's Cash Account, checked therewith, to show that they are properly entered.

Posting from it into the ledger.

How to be done.

In posting from this Book into the Ledger, an account is opened, *separately*, with each Client and person with whom any business transactions have arisen, then all the payments to and on the behalf of each, which are not included in the Bill of Costs, are collected from it, and placed on the debit side of each account in the Ledger, and all the receipts on the credit side thereof.

Each item, when posted, should be marked in red ink in the folio column.

Each particular item, when posted, should be marked in red ink in the folio column, indicating where it is entered, so that it may be immediately referred to if required.

2. THE DAY BOOK.

Its utility.

This Book, so called, is used to enter therein each daily business transaction as it arises, with the charges in respect thereof, and contains an office cash account of monies received and paid by the Cashier, distinguishing Client's payments from the office payments, and which together form the office business disbursements.

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The Book, which is properly ruled and filled up (see p. 22), *may*, for LARGE OFFICES, be made from *forms, or loose sheets of paper*, obtainable *only* from Messrs. WATERLOW & SONS, 24, Birchin Lane, City, to be perfected daily, and bound up half-yearly or yearly, for future reference. It shows each Client's transactions as they occurred, and *will supersede* the necessity for *diaries*, except, perhaps, as to appointments and slight memorandums if the following directions are pursued. It should be kept in the most convenient place in the offices in the daytime, where ready access can be had to it by the Principals and Managing-clerks. The entries should be made immediately after each transaction by the Principals and their Managing-clerks, when they can be done with convenience, as the matter is then fresh in the memory. But if this be, at any time, inconvenient, they should be inserted the last thing before leaving the offices, and in *no case* should they be delayed till the following morning, or it is obvious how much risk and loss may be occasioned thereby.

Direction for making entries therein.

If the Principals have not previously made their entries, let the Book be placed before them in the evening, when they should put down their several business transactions, and the Managing-clerks should obtain from each of the other Clerks memorandums, containing the heads of what each has done, which will enable them to make *all* the other entries, and thus perfect the book daily, so as to enable any one to make out any particular bill at pleasure. It is absolutely necessary that these instructions be rigidly enforced, as it is well known that Attorneys lose annually thousands of pounds by this simple want of observance; besides, there is no just reason why it should not be done, and not to do it is neglecting an important duty, as well as being most unbusiness-like.

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Consequences of an irregular system of making entries.

The consequences attendant on the confusion in some offices where no regular system is pursued are most lamentable. Perhaps at the end of a month, or so, the Principal will suddenly call for his Letter Book, his Call Book, his Diaries, and numerous papers, to enable him to make his entries, which he ultimately does in a very imperfect manner, generally leaving out altogether attendances and business transactions, which, if properly entered, would save him very many pounds.

When diaries are used they sometimes occasion six times the trouble as in posting into this Book.

It is the same trouble, and quite as easy, to make the entries in this Book as in a number of diaries, but when the latter is the case, and there are two or three Principals, and as many Managing-clerks, five or six times the trouble is occasioned by posting from those Books, because one person generally copies what half a dozen others have written, so that much valuable time, is wasted, and unnecessary expense, in books of comparatively little use, incurred.

The Cashier and other Clerks should sign their names to receipts of their salaries.

The Cashier should sign his name to each entry as having received the various sums paid to him, as also the other Clerks and persons receiving money without making out a bill; but where bills are delivered and receipted, they should be properly indorsed, and put away with each Client's papers, so that they may be readily found when required.

Should be balanced monthly by the principal;

The Book should be examined and balanced by one of the principals monthly, and then signed by him, indicating its correctness.

and posted monthly or oftener when convenient.

How to be posted.

Country Attornies should arrange with their Town

It should be posted monthly, or oftener, when the clerks are not fully employed, on sheets of draft paper, folded over like a sheet of letter paper, in the manner mentioned in the Bill Book, p. 10; and Country Practitioners should arrange with their London Agents to send their charges for each transaction immediately after it is finished, as also their general charges monthly, so

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that the Clerk may properly post the items, as the Agents generally deliver their bills every six months, and if the posting be delayed that long, great confusion will sometimes arise, as probably the Clerks will be then otherwise engaged, and unable, except at intervals, to make out any of the bills, consequently the Book may remain in confusion for years, as is unfortunately too frequently the case at this day. It is, therefore, manifest that systematic and proper regulations should exist in every office to prevent this great evil.

Agents to send their charges when a particular business transaction is terminated, and in all cases monthly.

Some note of indication should be placed at the foot of each item, showing that it is posted.

AGENT'S BILL.

This bill is properly filled up and shown at p. 39, merely to explain the system, but it will not (*in any case*) be necessary to copy it into a separate book (which would be labour in vain), because the original can easily be referred to, as well as bound up into a book when required.

Need not be copied into a separate Book.

Should be bound up.

Arrangements should be made by Country Attorneys with their Agents, to add up the amount of their charges in each business transaction in red ink, as at p. 40, so that the amount may be speedily ascertained if desired. They should deliver the full particulars of their charges in each particular transaction when completed, as also in each transaction, monthly, to enable the Country Attorney to post the entries from the Day Book, and their bill.

How the Agents should add up their charges.

How and when they should deliver the particulars of their charges.

Care should be taken to examine the Cash Book with the sums credited in their cash account, to see that the entries are all made.

The Country Attorney should cause an Index to be made to this bill.

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3. BILL BOOK.

Its contents.

This Book is copied from the Draft Bill of Costs as posted from the entries in the Day Book and the Agent's bills, indeed, the name of it speaks for itself. It contains copies of all the Bills of Costs, and shows the amount chargeable to each Client for business done.

The draft bill of costs—how it is prepared.

We will couple with this Book the Draft Bill of Costs which is prepared by posting the entries from the Day Book and the Agent's bills on sheets of draft paper, folded into the size of sheets of letter paper, *to dispense with the Journal,* as used in some offices, and which *is altogether an unnecessary book.* When all the entries are collected, the draft should be finally settled, copied in this Book, carefully examined therewith, and then placed with the proper Client's papers.

Dispenses with the Journal as used in some offices.

How copied for taxation.

If the bill be copied for taxation, the sums taxed off must be shown in the margin of the Book, which is left blank for that purpose, instead of the dates, see p. 42, which likewise explains how the bill should be made out.

All payments out of the Attorney's own money should be included in it.

All payments made by the Attorney out of his *own* monies in respect of the business should be included in his Bill of Costs, because they may form an important feature as to the costs of taxation, which might otherwise go to the Client, if the bill should be taxed, and reduced by a sixth. And see *Woollison* v. *Hodgson,* 2 Dowl. P. C. 360.

Each bill should be carefully examined with the original before its delivery.

Each bill as copied in this Book, should be carefully examined with the original previously to its delivery, and an entry be made at the foot of the Copy Bill, showing how, when, and to whom, it was delivered, and be signed by the person delivering it, so that it might be easily proved at any time if required. Whether the Attorney will deliver the bill signed at the foot, or

How to deliver it preparatory to suing upon it.

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enclose it in a letter, must be left to his own discretion; but the more preferable mode since Lord Langdale's Act, 6 & 7 Vict. c. 73, s. 37, is to *enclose it in a letter*, as explained by the note in p. 51.

Should be delivered periodically every six months.

The prudent Attorney will deliver his bills for business, completed, *every six months*, to prevent unpleasantness and confusion. If he intends claiming Interest on his Bill of Costs under sect. 28 of the 3 & 4 Wm. IV. c. 42, he should give notice thereof previously to bringing his action, and if the bill be referred for taxation, it must be made part of the order that the Master shall allow Interest, otherwise he will have no power to do so. *Berrington* v. *Phillips*, 4 Dowl. P. C. 578.

Interest thereon, how to be claimed.

The proper charges in conveyancing and fees payable to counsel with abstracts, and to settle drafts.

In two of the Bills of Costs as copied in this Book, at pp. 43, 48, notes are interspersed, showing the proper charges in conveyancing; and fees payable to counsel to peruse abstracts of title, and to settle drafts as allowed on taxation; which it is believed have not appeared before in print. They will be found useful, especially to the Country Attorney, who is frequently at a loss to know what fees to pay to counsel in such cases. There is a case referred to in the note, p. 43, showing that a Purchaser's Solicitor is entitled in some instances to charge for a copy of the abstract to lay before counsel.

In some instances a purchaser's Solicitor may charge for a copy of the abstract of title to lay before counsel.

How they are posted into the Ledger.

The amount of each Bill of Costs is posted into the Ledger on the debit side of each Client's account, and should then, as also when paid, be so stated in red ink, as at p. 42.

An index must be made to this Book.

4. THE LEDGER.

Is the most important Book.

This is the most important book, as containing all the cash, and business transactions, separately, with each Client, the Bankers, the Agents, the Firm, and the Partners

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individually; all the previous books being concentrated in it. It is, in fact, a summary of the business affairs. The exemplification at p. 52 shows that all the cash transactions are transferred from the Cash Book, and the amount of the Bill of Costs from the Bill Book. It should be observed, that an account must be opened with each Client and person with whom any transactions have arisen, debiting him with the payments to and for him, and also the amount of the Bill of Costs due from each, and crediting him with the sums received from him, and on his behalf, thereby showing succinctly the position of the Firm with each separately. By adding up the debit side of each account, we find the gross amount debited to each; and the credit side, the gross amount received or credited to each; the balance shows what is owing by, or, to each. As the system is by double entry, both sides must be equal, therefore, the respective balances on the debit side show what remains due to the Firm, and those on the credit side what is owing by it. See pp. 52, 56, and 59.

Is a summary of the business affairs.

Its contents.

How the balance owing by each is ascertained.

The system is by double entry.

All the items in the Cash Book must appear in this book, or there will be an error in balancing it.

All the items in the Cash Book must appear in it.

In transferring from the other Books into this, each item should be marked in red ink, as in the folio column in the Cash Book, showing the Book and the page where it is to be found, and the same in this Book as to the others.

What should be done in transferring from it.

When the Clerks are not otherwise engaged, they should fill up any spare time by posting from the Cash Book and the Bill Book into this Book.

The Book is opened with an account called "Capital," consisting of the first items in the Cash Book, which, with any additional advances made to the concern, and appearing in the Cash Book, are placed on the credit side, and when the Books are balanced, the profit is also

The Book is opened with "Capital Account."

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placed thereunder. The debit side shows all the sums received by each Partner, and the balance the present worth of the Firm. It should be remarked, that unless this balance agrees with the surplus in the balance sheet hereinafter explained, at p. 14, some error has arisen. The subsequent accounts are opened separately with each Client, the Agents, the Bankers, and cash, and show distinctly each transaction.

Explanation of it.

The subsequent accounts therein.

We will next proceed to explain the profit and loss account, and give directions thereon, so as to make it plainly understood.

PROFIT AND LOSS ACCOUNT.

This account is a very simple, but most material one, as showing the exact profit realized. It is ascertained by *two* methods; the one by debiting the actual business payments, the amount of the Agent's bill, the abatements, and the bad debts, on the debit side; and by entering the sums received on account of the business on the credit side, as at page 61, the balance being the profit to be divided between the Partners, according to their copartnership agreement. The other is by debiting the actual business payments, the bad debts, the abatements, and the debts due from the concern, on the debit side; and by entering the gross amount of Bills of Costs, as entered in the Bill Book, and the interest received on the credit side.

How it is ascertained—by two methods.

As soon as the entries are made in this Book, they should be carefully examined and ticked off, to show that they are correctly posted.

Note indicating that the entries are made in this Book.

We next proceed to the

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BALANCE ACCOUNT.

Its object, how prepared.

The object of which is to show the real worth of the concern. It is done by collecting *all the good balances* from the debit side of this Book, which are in fact the assets of the Firm, and those on the credit side the liabilities or debts owing by it. The sum total on the debit side gives the gross amount of assets; that of the credit side the gross liabilities. The *balance* is the *present worth* of the concern, but unless it agrees with the balance capital (see pp. 52, 61), there is some error, and the Books must be examined until it be discovered.

It shows the net worth of the concern.

We now come to the

PARTNERSHIP ACCOUNTS.

How they are generally kept in private ledgers.

What they should contain.

These accounts are generally kept in private Pocket Ledgers, as to which, and what, should be entered therein see note, p. 62. They show the exact sum due to each Partner from the Firm, an account being opened with each, containing, on the credit side, the sums paid in by each, as well as any additional advances by him, with the amount of his share of the profit, which in one of the examples at p. 63, amounts to 186*l.* 9*s.* 8½*d.* (or nine-sixteenths of the profit), and on the debit side the payments made to him on account; the difference between the two sides gives the balance remaining due to him; and the same with regard to the other partner's share, or seven-sixteenths of the profit. The *two balances*, added, must give the same amount as at pp. 52, 63, or the accounts are incorrect.

Interest on additional advances by whom payable.

If either of the Partners stipulate for interest on any additional advances by him, it would be deductible

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from the other's share, and added to the Partner's share advancing the money.

In the case in the text the balance is not *all* divided, but if that be wished, or merely *the balance of profit in hand,* it may be easily done by adopting the instructions on the mode of ascertaining each Partner's share contained in the note, fol. 19, p. 60.

Where the balance of profit is not all divided. Where it is. Where only the balance of profit in hand.

See pp. 6, 11, as to posting, which applies to Pocket Ledgers, if kept separate.

An account would, of course, be opened with an *individual proprietor* the same as with Partners, or the Books would be incomplete.

Individual proprietor.

Each year's accounts must be kept distinct.

The Book should be indexed.

This is all that appears necessary on the subject of Attorneys' Book-keeping, and Accounts, and, it is hoped, the Work will be found intelligible, sufficiently explicit, and useful. The succeeding pages contain the necessary Books, *all* of which are *properly ruled and filled up,* so as to exemplify the system by a supposed business transaction, from which, and by the aid of the foregoing observations, no difficulty will be experienced in conducting and keeping the necessary Books with clearness and precision. After which we will complete the Work by explaining the receptacles for Deeds and Papers.

The succeeding pages contain the necessary Books, all of which are properly ruled and filled up.

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CASH BOOK,

DATE.		NAMES.	SUBJECT TRANSACTION. [*Third Column*].	FOLIO. *Ledger.*
1849.			£	
Sept.	18		* Capital. Cash advanced by Mr. L. 900	‡ 1.20
			Ditto, by Mr. P. .. 700	1.21
			Cash in hand ..	17
†[1]	"	Cox & Co. (Bankers)	Cash, £100 Gold, Notes £1450, to our credit	16
[2]	"	Office, to Mr. W. Hallday	" see Day Book for expenditure	18
[3]	27	Ditto	" by Mr. P.	"
[4]	"	P. Mr. .. .	" advanced by you to Mr. Hallday	1.21
[5]	Oct. 2	Chilton & Co. (Agents)	Cheque on Cox & Co., *re* Delaware	15
[6]	6	Office, to Mr. W. Hallday	Cash, see Day Book for expenditure	18
			§ Balances carried forward	
			Balances brought forward	
[7]	20	Office, to Mr. W. Hallday	Cash, see Day Book for expenditure	18
[8]	24	Jones, Mr. George	" lent you at interest, received from Cox & Co.	5
[9]	26	Wilkinson, Mr. Wm.	" of Mr. Swindon, on your account	2
[10]	29	Ditto	" " balance due	2
[11]	"	Ditto	" paid to you	2
[12]	Nov. 1	Delaware, Thomas, Esq.	" of Mr. Jackson, on your account	3
[13]	2	Ditto	" your Cottage Rents:	
			£ s. d.	
			of James Clews 4 10 0	
			" John Broster 4 0 0	
			" William Bennett 4 10 0	
			" Job Marson 3 0 0	
[14]	3	Ditto	Cheque on Cox & Co. to Mr. Swatman	"
[15]	"	Ditto	Ditto to Mr. Guthrie	"
[16]	7	Ditto	Cash to you	"
			Balances carried forward	.....

* If the partners do not wish this known it need not appear in this Book, but it must be brought into account when balancing it, and in the Bank, Cash, and Balance Accounts, fols. 16, 17, and 19, pp. 58, 60, or those balances will be minus these sums, and see note † p. 62.

† The figures within [ ] are explained, *ante*, p. 2, *they are only used in explanation*.

‡ These figures should be in red ink.

§ This Book should be balanced monthly, see *ante*, p. 6.

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See ante, page 1.

RECEIPTS.						PAYMENTS.														
Personal and Business. [1]			BANK. [2]			BANK. [3]			Personal and Business. [4]			OFFICE. See Day Book for Disbursements [5]			RECEIPTS by AGENTS. [6]			PAYMENTS by AGENTS. [7]		
£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
50	0	0																		
....	..	..	1550	0	0															
....	..	..	....	..	..	....	..	..	....	..	..	5	0	0						
....	..	..	....	..	..	....	..	..	....	..	..	15	0	0						
15	0	0																		
....	..	..	....	..	..	50	0	0	....	..	..	....	....	....	50	0	0			
....	..	..	....	..	..	....	..	..	....	..	..	5	0	0						
									25	0	0									
....	..	..	....	..	..	1500	0	0	40	0	0	....	....	....	....	....	....	50	0	0
65	0	0	1550	0	0	1550	0	0	65	0	0	25	0	0	50	0	0	50	0	0
40	0	0	1500	0	0	....	..	..	....	..	..	....	....	....	50	0	0			
....	..	..	....	..	..	....	..	..	....	.	..	10	0	0						
....	..	..	....	..	..	100	0	0												
40	0	0																		
15	0	0																		
....	..	..	....	..	..	....	..	..	55	0	0									
80	0	0																		
16	0	0																		
....	..	..	....	..	..	36	0	0												
....	..	..	....	..	..	25	0	0												
....	..	..	....	..	..	....	..	..	15	0	0									
....	..	..	....	..	..	....	..	..	10	0	0									
....	..	..	....	..	..	1339	0	0	111	0	0	....	....	....	....	....	....	50	0	0
191	0	0	1500	0	0	1500	0	0	191	0	0	10	0	0	50	0	0	50	0	0

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			Balances brought forward	.....
[17]	17	Office, to Mr. W. Hallday	Cash, see Day Book for expenditure	18
[18]	20	Lamotte, Mr. George	" of Mr. Mason, on your account, 109*l.*	4
[19]	Dec. 3	Delaware, Thomas, Esq.	Cheque in our favour on Cox & Co., paid to them	3
			Balances carried forward	
			Balances brought forward	
[20]	12	Chilton & Co. ..	Cheque on Cox & Co., *re* Delaware	15
[21]	15	Office, to Mr. W. Hallday	Cash, see Day Book for expenditure	18
[22]	27	Lamotte, Mr. George	" of Mr. Pratt, Mr. Fisk's purchase money for the Raven Inn at Scurlock	4
[23]	28	Ditto	" to you	"
[24]	"	Delaware, Thomas, Esq.	" your Kineton Rents of Mr. Willoughby ..	3
			" Mr. Swain ..	"
			" Mr. Tolson ..	"
			" Mr. Devereux ..	"
			" Mr. Joinson ..	"
[25]	29	Ditto	" paid Mr. Jackson on your account	"
[26]	"	Lamotte, Mr. George	" remitted to you to Liverpool	4
[27]	"	Myors, John, Esq.	" received by Chilton & Co., costs, Yourself *v.* Tramwell ..	6
[28]	"	Maundrell, James, Esq.	" received by Chilton & Co., costs, Yourself *v.* Maundrell ..	10
[29]	"	Freshfield, Mr. ..	" received by Chilton & Co., our costs, against you, Gilman *v.* Toleman	12
[30]	"	Lacy, Mr. John George	" of you on account, £89 ..	8
[31]	"	Ditto .. .	" paid costs, Yourself *ats.* Bridges, Bart.	8
[32]	"	Cox & Co. ..	" to ourselves ..	16
[33]	"	Chitton & Co. ..	" to you on account ..	15
[34]	"	Wilkinson, Mr. Wm.	" balance of our account ..	2
[35]	"	Office to Mr. W. Hallday	" see Day Book for expenditure	18
[36]	"	Lamotte, Mr. George	" balance of our account ..	3
[37]	31	Jones, Mr. George	" repaid us Principal £100 0 0 " Interest 17 2	5
[38]	"	Ditto	" the amount of our Bill of Costs	"
[39]	"	Myors, John, Esq.	" balance of our account ..	6
[40]	"	Malin, Mr. William	" in full for our Bill of Costs, abated 4*d.*	7
[41]	"	Cox & Co. ..	" to you to our credit ..	16
[42]	"	Scudamore, General Geo.	" received taxed costs, *re* Scudamore, a lunatic ..	11
[43]	"	Ditto	" to Mr. P., balance of our costs	"
[44]	"	P., Mr. .	" drawn out (or retained) by you	21
			Carried forward	£

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£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
111	0	0	1339	0	0	....	..	..	....	..	..	....	....	....	50	0	0			
....	..	..	....	..	..	....	..	..	....	..	..	18	0	0						
9	0	0	+100	0	0															
...	..	..	150	0	0															
....	..	..	....	..	..	....	..	..	18	0	0									
....	..	..	....	..	..	1589	0	0	102	0	0	....	....	....	....	....	..	50	0	0
120	0	0	1589	0	0	1589	0	0	120	0	0	18	0	0	50	0	0	50	0	0
102	0	0	1589	0	0	....	..	..	....	..	..	....	....	....	50	0	0			
....	..	..	....	..	..	150	0	0	....	..	..	....	....	....	150	0	0			
....	..	..	....	..	..	....	..	..	....	..	..	15	0	0						
700	0	0																		
....	..	..	....	..	..	....	..	..	700	0	0									
50	0	0																		
53	0	0																		
46	0	0																		
55	0	0																		
23	10	0																		
....	..	..	....	..	..	....	..	..	155	13	0									
....	..	..	....	..	..	....	..	..	100	0	0									
37	11	4	....	..	..	....	..	..	37	11	4	....	....	....	37	11	4			
125	10	10	....	..	.	....	..	..	125	10	10	....	....	....	125	10	10			
4	15	0	....	..	..	....	..	.	4	15	0	....	....	....	4	15	0			
39	0	0	+50	0	0															
....	..	.	....	..	..	189	0	0	....	..	..	.. .	....	....	189	0	0	189	0	0
....	..	..	....	..	..	200	0	0												
....	.	..	....	..	..	...	..	..	....	..	..	....	....	....	200	0	0			
2	5	7																		
....	..	..	....	..	.	....	..	..	....	..	..	20	0	0						
35	13	5																		
100	17	2																		
1	18	5																		
0	5	0																		
15	13	0																		
....	..	..	80	0	0	.. .	..	..	80	0	0									
55	0	0																		
14	13	6																		
....	..	..	....		..	....	..	..	14	13	6									
1462	13	3	1719	0	0	539	0	0	1218	3	8	35	0	0	756	17	2	189	0	0

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			Brought forward	.....
[45]	"	Lacy, Mr. John George	Cash of Mr. Brice, for you ..	8
[46]	"	Ditto	" to you on account ..	"
[47]	"	Ditto	" balance of our account ..	"
[48]	"	Sabine, Henry, Esq.	" of defendant our costs, Yourself *v.* Roach . ..	9
[49]	"	Ditto	" in full, for our Bill of Costs against you, abated 1*s.* 8*d.*	"
[50]	"	Cox & Co. ..	" to our credit	16
[51]	"	Williams, Mr. ..	" of Mr. Smith, Mortgage-money £200 0 0 Interest .. 10 0 0	13
[52]	"	Ditto	" paid you on account ..	"
[53]	"	Ditto	" paid Mr. Slade on account, *re* Williams, deceased ..	13, 14
[54]	"	Slade, Mr. (Proctor)		
[55]	"	Ditto	" balance of his account ..	13, 14
[56]	"	Williams, Mr.		
[57]	"	Ditto	" of you on account ..	13
[58]	"	L. Mr.	" drawn out by you ..	20
[59]	"	P., Mr. ..	" " " this day	21
[60]	"	Cox & Co. ..	" to you to our credit ..	16
[61]	"	Cox & Co. ..	Interest on money in the Bank ..	"
			Balance brought from Day Book	
			* Balances carried forward ..	
			Receipts, *including* Capital ..	.....
			Payments	.....
			Balance of cash *in hand* ..	.....

* These balances should be brought forward at the commencement of a fresh sheet as each year's accounts should be kept distinct.

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£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
1462	13	3	1719	0	0	539	0	0	1218	3	8	35	0	0	756	17	2	189	0	0
500	0	0																		
....	..	..	...	..	..	....	..	.	339	0	0									
8	0	0																		
169	13	4																		
27	5	0																		
....	..	..	575	0	0	....	..	..	575	0	0									
210	0	0																		
....	..	..	....	..	..	....	..	..	100	0	0									
....	..	..	....	..	..	50	0	0	.....	..	..	.....	....	....	50	0	0			
....	..	..	....	..	..	12	0	0	.. ..	..	..	.....	....	.. .	12	0	0			
93	6	8																		
....	..	.	....	..	..	....	..	..	75	14	7									
....	..	..	....	..	..	....	..	..	20	0	0									
....	..	..	95	0	0	....	..	..	95	0	0									
....	..	..	11	10	0	....	..	..	35	0	0									
....	‡5	2																		
....	..	..	....	..	..	§601	0	0	2457	18	3									
....	..	..	....	..	..	1799	10	0	13	5	2	.....	....	...	....	..	..	629	17	2
† 2471	3	5	2400	10	0	2400	10	0	2471	3	5	88	0	0	818	17	2	818	17	2
2400	10	0				§601	0	0	+2457	18	3	=3058	18	3	Actual payments since the 11th of Dec.					
4871	13	5	Gross amount paid to Cashier									88	0	0						
3058	18	3	Balance received from him ‡									0	5	2						
£ 1812	15	2	Gross amount of business disbursements									£87	14	10	*see end of Day Book.*					

† The gross personal receipts and payments are ascertained by omitting the balances, see *post*, fol. 17, Ledger.
§ These sums are merely shown the more plainly to elucidate the system to the reader.

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DAY BOOK. *See ante*, p. 6.

	CASH to Cashier.			CASHIER'S Payments. Client's Payments.			CASHIER'S Payments. Office Payments.		
	£	s.	d.	£	s.	d.	£	s.	d.
MONDAY, the 17th day of September, 1849.									
Cash by Mr. L. to Mr. William Hallday our Clerk	5	0	0						
Received W. Hallday.									
[*The Clerk should sign his name in* red ink *underneath all sums received by him to prevent mistakes.*]									
Paid for coal for the offices [see the receipt] ..	..	..	..	..	..	..	1	8	0
Paid for candles ditto ditto	..	..	..	..	..	..	0	4	0
Paid for brushes and besoms for ditto	..	..	..	..	..	..	0	3	6
Paid for candlesticks and snuffers for ditto ..	..	..	..	..	..	..	0	8	6
TUESDAY, the 18th.									
Wilkinson, Mr. William, Draper, Meertown. Attending you in reference to your claim on Mr. Swindon for money lent, and advising you as to the best means for procuring payment thereof 6s. 8d.									
WEDNESDAY, the 19th.									
Wilkinson, Mr. William. Attending you and Mr. Swindon when the latter proposed to give you a bill for 55*l.*, which had only a week to run, advising you to take it, and procuring his endorsement thereto .. .. 6*s.* 8*d.*									
THURSDAY, the 20th.									
Delaware, Thomas, Esq., Barmouth Hall, Warwickshire. As to your purchase of the Castle Hill Estate. Attending you at our offices with Copy Agreement for the sale and purchase of the above estate, and taking instructions to apply to Mr. Voules, the Vendor's Solicitor for the Abstract of Title thereto, and subsequently attending upon him at the Raven Hotel, and obtaining same .. 6*s.* 8*d.*									
Carried forward £	5	0	0	0	0	0	2	4	0

* There will be *no margin* required to this Book as the names should commence at the *extreme edge of it.*

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	5	0	0	0	0	0	2	4	0
FRIDAY, the 21st day of September, 1849.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate,									
Perusing the Copy Agreement long and special 6*s.* 8*d.*									
SATURDAY, the 22nd.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Engaged all this day in perusing the Abstract of Title									
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week .. .. **Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 24th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Engaged the whole of this day in perusing the Abstract of Title									
TUESDAY, the 25th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Engaged the whole of this day in perusing the Abstract of Title									
WEDNESDAY, the 26th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Engaged the whole of this day in perusing the Abstract of Title, in all 150 brief sheets .. 16*l.* 13*s.* 4*d.*									
THURSDAY, the 27th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Mr. Voules having called upon us this morning, attending him, appointing to examine the Abstract with the Deeds on the 28th instant .. 6*s.* 8*d.*									
HUDSON, Mr. George, Stationer, College Hill, London, Cr.									
For the amount of his bill for stationery sent in to-day .. .. 9*l.*									
Cash by Mr. P. to Mr. WILLIAM HALLDAY .. *W. Hallday.*	15	0	0						
†HUDSON, Mr. GEORGE, Dr.									
To cash paid you this day	..	..	..	..	..	..	9	0	0
Carried forward £	20	0	0	0	0	0	13	6	6

* When *no* bill is made out by persons *receiving money* they should *sign* this Book in *red ink* as above.

† If there be *no* account opened in the Ledger with this and similar persons, an index may be made to this Book, to facilitate the reference to *such payments alone*, if required.

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	20	0	0	0	0	0	13	6	6
FRIDAY, the 28th day of September, 1849.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Journey to Castle Bromwich, for that purpose, and attending at Mr. Voule's offices, examining the Abstract with the whole of the Deeds, engaged three days .. .. .. 6*l.* 6*s.* 0*d.*									
Paid Mr. L.'s coach hire to Castle Bromwich 12*s.* 6*d.*	..	..	..	0	12	6			
SATURDAY, the 29th.									
Retained one week's salary due to me .. *W. Hallday.*	..	..	.	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 1st day of October, 1849.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid Mr. L.'s inn expenses, &c. at Castle Bromwich 3*l.* 3*s.* 0*d.*	..	..	..	3	3	0			
Paid his coach hire, &c. back .. 12*s.* 6*d.*	..	..	..	0	12	6			
TUESDAY, the 2nd.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing to Agents with the Abstract of Title and Copy Agreement to lay before Mr. Hayes for his opinion on the Title, and remitting them a cheque for 50*l.* wherewith to pay the fees .. .. 3*s.* 6*d.*									
Paid porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
WEDNESDAY, the 3rd.									
LAMOTTE, Mr. GEORGE, Draper, Meertown.									
As to the sale of the Raven Inn at Scurlock.									
Attending you with Copy Agreement for the sale of the above property to Mr. Fisk, and receiving the Title Deeds from you with instructions to prepare Abstract of Title .. .. .. 6*s.* 8*d.*									
THURSDAY, the 4th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Having received a letter from you to know if we had obtained Counsel's opinion on the Title, writing to you in reply, to say that we had not, and paid postage 3*s.* 7*d.*	..	..	..	0	0	1			
FRIDAY, the 5th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Perusing the Copy Agreement .. 6*s.* 8*d.*									
Carried forward £	20	0	0	4	8	3	15	9	0

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	20	0	0	4	8	3	15	9	0
SATURDAY, the 6th day of October, 1849.									
Cash by Mr. L. to Mr. William Hallday .. *W. Hallday.*	5	0	0						
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..		..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	.	..	0	2	6
MONDAY, the 8th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Drawing part of the Abstract of Title									
TUESDAY, the 9th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Drawing further part of the Abstract of Title									
WEDNESDAY, the 10th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Finished drawing the Abstract of Title, 70 brief sheets 23*l.* 6*s.* 8*d.*									
THURSDAY, the 11th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Copying part of the Abstract of Title									
FRIDAY, the 12th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Copying further part of the Abstract of Title									
SATURDAY, the 13th.									
LAMOTTE, Mr. GEORGE. As to the sale of the Raven Inn. Copying further part of Abstract of Title									
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
Paid for candles [see receipt]	..	..	..				0	4	0
	..	..	..	..	..	..	4	8	3
Balance in hand carried forward ..	..	..	..	..	..	..	0	13	9
Exd. L. (*vide* p. 8, *ante.*)	25	0	0				25	0	0

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	0	13	9	0	0	0	0	0	0
MONDAY, the 15th day of October, 1849.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Finished copying the Abstract of Title, 70 brief sheets 11*l.* 13*s.* 4*d.*									
TUESDAY, the 16th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Fisk, delivering the copy Abstract to him .. .. 6*s.* 8*d.*									
WEDNESDAY, the 17th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Platt, Mr. Fisk's Solicitor, making appointment to examine the Deeds with the Abstract 6*s.* 8*d.*									
THURSDAY, the 18th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Pratt, examining part of the Deeds with the Abstract, engaged seven hours									
FRIDAY, the 19th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Platt, completing the examination of the Deeds with the Abstract, engaged three hours, in all ten hours .. .. .. 3*l.* 6*s.* 8*d.*									
SATURDAY, the 20th.									
WILKINSON, Mr. WILLIAM .. *above* 20*l.*									
Letter to Mr. Swindon for money due on his overdue bill, and paid postage .. .. 3*s.* 7*d.*	..	..	..	0	0	1			
The like to Mr. Coppick .. .. 3*s.* 7*d.*	..	..	..	0	0	1			
The like to Mr. Mason .. .. 3*s.* 7*d.*	..	..	..	0	0	1			
Cash by Mr. L. to Mr. William Hallday .. *W. Hallday.*	10	0	0						
Retained one week's salary, due to me .. *W. Hallday.*	..	..	.	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 22nd.									
JONES, Mr. GEORGE, Factor, Meertown.									
Attending you as to your claim on Mr. French for 9*l.*, and advising you to sue him in the County Court, which you agreed to do .. .. 6*s.* 8*d.*									
Carried forward £	10	13	9	0	0	3	2	2	6

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	10	13	9	0	0	3	2	2	6
TUESDAY, the 23rd day of October, 1849.									
JONES, Mr. GEORGE.									
Attending you when you wished to borrow 100*l.* on your note of hand, and a deposit of your Title Deeds to Spittle Brook, which we agreed to lend you upon that security, and you promised to bring the Deeds to-morrow .. .. .. 6*s.* 8*d.*									
WEDNESDAY, the 24th.									
JONES, Mr. GEORGE.									
Attending you with the Deeds. Drawing Note of Hand for 100*l.* payable on demand, and obtaining your signature thereto, afterwards paying you the money and receiving the Deeds and Note of Hand from you 13*s.* 4*d.*									
Paid for note, stamp and paper .. 5*s.* 1*d.*	..	..	..	0	5	1			
THURSDAY, the 25th.									
WILKINSON, Mr. WILLIAM.									
Attending you and your friend, Mr. Chapman, advising with you as to your risk in becoming surety for the faithful service of Mr. Chapman's nephew as traveller to Mr. Moreton .. .. .. 6*s.* 8*d.*									
FRIDAY, the 26th.									
WILKINSON, Mr. WILLIAM.									
Attending Mr. Swindon, who proposed to pay you 40*l.* on account of the overdue bill, and the balance on Monday next, receiving same from him, and giving him an acknowledgment for it .. 6*s.* 8*d.*									
SATURDAY, the 27th.									
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid carriage of parcel, with Abstract, and Mr. Hayes's opinion .. .. .. 4*s.* 0*d.*	..	..	..	0	4	0			
Perusing the opinion .. .. 6*s.* 8*d.*									
Making fair copy thereof for you, 9 folios 3*s.* 0*d.*									
Writing to you therewith and thereon, and paid postage .. .. .. 3*s.* 8*d.*	..	..	..	0	0	2			
MONDAY, the 29th.									
WILKINSON, Mr. WILLIAM.									
Attending Mr. Swindon and yourself, receiving from the former the balance due on the bill when you agreed to pay the costs, and gave up the bill, and afterwards									
Carried forward £	10	13	9	0	9	6	4	5	0

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	10	13	9	0	9	6	4	5	0
MONDAY, the 29th day of October, 1849—continued.									
paying you the amount thereof, and taking your receipt for same .. .. 6*s.* 8*d.*									
Paid for receipt stamp .. .. 1*s.* 6*d.*	..	..	..	0	1	6			
TUESDAY, the 30th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Drawing Requisitions on the Title, 20 folios 1*l.*									
WEDNESDAY, the 31st.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Fair copy thereof, 20 folios .. 6*s.* 8*d.*									
Writing with same to Mr. Voules to answer, and paid postage .. .. .. 3*s.* 10*d.*	..	..	..	0	0	4			
THURSDAY, the 1st day of November, 1849.									
DELAWARE, THOMAS, Esq.									
You having written to us to say that Mr. Jackson would call upon us to pay 80*l.*, which he owed you, attending him on his calling, receiving the money from him, and giving him a receipt for it 6*s.* 8*d.*									
Paid for receipt stamp .. .. 1*s.* 6*d.*	..	..	..	0	1	6			
FRIDAY, the 2nd.									
DELAWARE, THOMAS, Esq.									
Clerk's attendance on James Clews, John Broster, William Bennett, and Job Marson, on their calling to pay their cottage rents, receiving same, and giving them receipts .. .. 13*s.* 4*d.*									
£ s. d.									
Cash of James Clews .. 4 10 0									
" John Broster .. 4 0 0									
" William Bennett 4 10 0									
" Job Marson .. 3 0 0 £ s. d.									
*16 0 0									
Paid to Mr. L. 16 0 0									
SATURDAY, the 3rd.									
DELAWARE, THOMAS, Esq.									
You having desired us to pay Mr. Swatman, of No. 53, Brook Street, Piccadilly, 36*l.*, and Mr. Guthrie, of No. 58, Piccadilly, 25*l.*, on your account, writing to Mr. Swatman, with our cheque for his amount, and paid postage .. .. 3*s.* 7*d.*	..	..	..	0	0	1			
Writing to Mr. Guthrie, with a cheque for 25*l.*, and paid postage .. .. .. 3*s* 7*d.*	..	..	..	0	0	1			
Retained one week's salary due to me ..	..	..	..	..	..	..	2	0	0
W. Hallday.									
Carried forward £	10	13	9	0	13	0	6	5	0

* *This sum had better not appear in the money columns but merely as above, because it is immediately paid by the Cashier to the Principal.*

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	10	13	9	0	13	0	6	5	0
SATURDAY, the 3rd day of November, 1849—continued.									
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 5th.									
DELAWARE, THOMAS, Esq.									
Having received this afternoon letters from Mr. Swatman and Mr. Guthrie, acknowledging the receipt of their monies, writing to you with same, and paid postage .. .. .. 3*s.* 8*d.*	..	..	..	0	0	2			
As to the Castle Hill Estate									
Having received Mr. Voules's answer to Requisitions perusing same, which were unsatisfactory 6*s.* 8*d.*									
Making fair Copy, Requisitions and Answers, to lay before Mr. Hayes, 45 fols. .. .. 15*s.*									
TUESDAY, the 6th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing to Agents, with the Abstract and Copy, Requisitions and Answers, instructing them to lay same before Mr. Hayes, to advise thereon 3*s.* 6*d.*									
Paid porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
WEDNESDAY, the 7th.									
DELAWARE, THOMAS, Esq.									
Attending you on your way home from the Isle of Wight, paying you 15*l.*, which you required for immediate purposes, and obtaining your acknowledgment for same .. .. 6*s.* 8*d.*									
Paid for receipt stamp .. 6*d.*	..	..	..	0	0	6			
THURSDAY, the 8th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Having received Draft Conveyance, perusing and settling same, 3 skins, 50 folios .. 1*l.*									
FRIDAY, the 9th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid carriage of parcel, with papers returned 4*s.*	..	..	..	0	4	0			
Perusing Mr. Hayes's further opinion, when it appeared the Answers to the Requisitions were unsatisfactory and insufficient .. .. 6*s.* 8*d.*									
SATURDAY, the 10th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Making copy opinion for Mr. Voules, 9 folios 3*s.*									
Carried forward £	10	13	9	0	17	10	6	7	6

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	10	13	9	0	17	10	6	7	6
SATURDAY, the 10th day of Nov. 1849—continued.									
Writing to him therewith, and specially thereon, and paid postage .. .. .. 5s. 2d.	..	..	..	0	0	2			
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
							0	18	0
Balance in hand carried forward	..	..	..	..	..	..	1	5	9
Exd. L.	10	13	9				10	13	9
Balance brought forward	1	5	9						
MONDAY, the 12th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Attending Mr. Voules at our offices this afternoon, with a further Abstract of Title to a dole of land included in your purchase, and appointing to examine same with the Deeds which he had brought with him 6s. 8d.									
Clerk's attendance examining Additional Abstract with the Deeds .. .. .. 3s. 4d.									
Perusing it, six brief sheets, when we considered the Title perfect .. .. 13s. 4d.									
TUESDAY, the 13th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Instructions for Conveyance of the Estate to you 6s. 8d.									
Drawing part of same									
WEDNESDAY, the 14th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Drawing further part of the Conveyance									
THURSDAY, the 15th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Drawing further part of the Conveyance									
FRIDAY, the 16th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Finished drawing the Conveyance 198 folios 9l. 18s.									
Carried forward £	1	5	9						

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	1	5	9	0	0	0	0	0	0
SATURDAY, the 17th day of November, 1849.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing to Agents with the Draft Conveyance and Papers, instructing them to lay same before Mr. Hayes to settle the Draft Conveyance .. 3*s.* 6*d.*									
Paid porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
Cash by Mr. P. to Mr. William Hallday .. *W. Hallday.*	18	0	0						
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 19th.									
LAMOTTE, Mr. GEORGE,									
As to the sale of the Raven Inn.									
Copy Conveyance to keep, 50 fos. .. 16*s.* 8*d.*									
Attending Mr. Pratt, returning the Draft to him 6*s.* 8*d.*									
TUESDAY, the 20th.									
LAMOTTE, Mr. GEORGE.									
Attending Mr. Mason with a note from you written from Liverpool, requesting us to receive 109*l.* from him, receiving the amount from him and giving him a receipt for same .. .. 6*s.* 8*d.*									
Paid for receipt, stamp and paper .. 2*s.* 7*d.*	..	..	..	0	2	7			
WEDNESDAY, the 21st.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
You having written to us to know when the business would be completed, writing to you in reply that the Draft Conveyance was before Mr. Hayes, and that we hoped to receive it in a day or two, when the matter would be speedily settled, and paid postage 3*s.* 7*d.*	..	..	..	0	0	1			
THURSDAY, the 22nd.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid carriage of parcel with Draft Conveyance returned .. .. .. 4*s.*	..	..	..	0	4	0			
FRIDAY, the 23rd.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Making fair copy, part of Draft Conveyance for Mr. Voules's perusal on behalf of the Vendor and his Mortgagee									
Carried forward £	19	5	9	0	6	10	2	2	6

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	19	5	9	0	6	10	2	2	6
SATURDAY, the 24th day of November, 1849.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Finished fair copy Draft Conveyance, 198 fols. 4*l.* 19*s.*									
Retained one week's salary due to me ..	..	..	..	..	..	..	2	0	0
W. Hallday.									
Paid the Laundress for cleaning the offices for one week	..	..	..	..	..	..	0	2	6
Mary Smith.									
Paid for quills and engrossing pens ..	..	..	..	..	..	..	0	18	0
MONDAY, the 26th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing with Draft Conveyance to Mr. Voules for his perusal and approval on behalf of his clients 3*s.* 6*d.*									
Paid porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
TUESDAY, the 27th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Having received a letter from you desiring to know whether any day had been fixed to complete the purchase, writing to you in reply that there had not, but that the business would be finally settled in the course of a fortnight, and paid postage .. 3*s.* 7*d.*	..	..	..	0	0	1			
WEDNESDAY, the 28th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Carriage of parcel containing the Draft Conveyance approved by Mr. Voules .. .. 4*s.*	..	..	..	0	4	0			
THURSDAY, the 29th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Engrossing same, 198 fols. .. .. 6*l.* 12*s.*									
Paid for parchment, *there being no skins properly stamped at our stamp office* .. 3*l.* 5*s.*	..	..	..	3	5	0			
FRIDAY, the 30th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing to Mr. Voules with the Engrossment and Draft Conveyance, and urging him to fix an early day to complete .. .. .. 3*s.* 6*d.*									
Porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
SATURDAY, the 1st day of December, 1849.									
Paid poor rates for the offices ..	..	..	..	..	..	..	0	18	3
Carried forward £	19	5	9	3	16	3	6	1	3

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	19	5	9	3	16	3	6	1	3
SATURDAY, the 1st day of Dec. 1849—*continued.*									
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	.	..	0	2	6
MONDAY, the 3rd.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Having received a letter from you enclosing us a cheque for 150*l.*, on account of the stamps for the Conveyance, writing to you acknowledging the receipt thereof, and also informing you that the Deed was engrossed, and paid postage .. 3*s.* 7*d.*	..	..	..	0	0	1			
TUESDAY, the 4th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Having received a letter from Mr. Voules to say that he purposed calling at our offices on the 7th instant, and proposing that we should then accompany him to Englestone to obtain the signature of Mr. Round, the Mortgagee to the Deed, writing to you to know if that day would suit you, and paid postage 3*s.* 7*d.*	.	..	..	0	0	1			
WEDNESDAY, the 5th.									
Paid for ink	..	..	..	..	..	..	0	2	6
THURSDAY, the 6th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Having received your answer by Messenger to say that the 7th instant would suit you very well, writing to Mr. Voules to say we should be ready to receive him pursuant to his appointment, and paid postage 3*s.* 7*d.*	..	..	..	0	0	1			
FRIDAY, the 7th.									
DELAWARE, THOMAS, Esq. As to the Castle Hill Estate. Attending Mr. Voules with the Vendor, and attesting the execution of the Deed by the latter .. 6*s.* 8*d.* Journey with you and Mr. Voules to Englestone to obtain Mr. Round's signature to the Deed; attending him, paying him the amount of his Mortgage money, and also obtaining from him the Deeds and Documents in his possession, and examining them with the Abstract to see that they were correct, out all day 2*l.* 2*s.* 0*d.*									
Paid Mr. L.'s Chaise hire and expenses 2*l.* 5*s.* 6*d.*	..	..	..	2	5	6			
Carried forward £	19	5	9	6	2	0	8	6	3

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	19	5	9	6	2	0	8	6	3
SATURDAY, the 8th day of December, 1849.									
LAMOTTE, MR. GEORGE.									
As to the sale of the Raven Inn.									
Having received the Engrossment, examining same with our copy of the Draft .. 13*s.* 4*d.*									
Attending you, reading over the Engrossment to you and obtaining your signature thereto .. 6*s.* 8*d.*									
Retained one week's salary due to me .. *W. Hallday.*	..	..	.	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
							6	2	0
Balance in hand carried forward ..		..	..	..	..	..	2	15	0
Exd. L.	19	5	9				19	5	9
Balance brought forward £	2	15	0						
MONDAY, the 10th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Journey with you to Castle Bromwich, attending at Mr. Voules's offices attesting the signatures of all the other parties to the Deed, and finally completing the purchase and receiving the remaining Deeds and Documents, and carefully comparing them with the Abstract, to see that we had all the Deeds, out two days 4*l.* 4*s.*									
Paid Mr. L.'s railway fare and coach hire to Castle Bromwich .. .. .. 12*s.* 6*d.*	..	.	..	0	12	6			
TUESDAY, the 11th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid Mr. L.'s railway fare and coach hire home 12*s.* 6*d.*	..	..	..	0	12	6			
Paid inn expenses .. .. 2*l.* 2*s.* 0*d.*	..	..	..	2	2	0			
WEDNESDAY, the 12th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Writing to Agents with the Engrossment, instructing them to get the proper stamps affixed to the Deed, and remitting them a cheque for 150*l.* for that purpose .. .. .. 3*s.* 6*d.*									
Paid porterage and booking of parcel .. 1*s.* 8*d.*	..	..	..	0	0	2			
THURSDAY, the 13th.									
DELAWARE, THOMAS, Esq.									
As to your Kineton Rents.									
You having requested us to attend your rent day at									
Carried forward £	2	15	0	3	7	2	0	0	0

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	2	15	0	3	7	2	0	0	0
THURSDAY, the 13th day of Dec. 1849—continued.									
Kineton, on the 28th instant, and forwarded to us your Rent Roll and papers, perusing them 6*s.* 8*d.*									
FRIDAY, the 14th.									
DELAWARE, THOMAS, Esq.									
As to your Will.									
Instructions for your Will .. .. 13*s.* 4*d.*									
Drawing same, 96 folios .. .. 4*l.* 16*s.* 0*d.*									
SATURDAY, the 15th.									
Cash by Mr. L. to Mr. William Hallday ..	15	0	0						
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
MONDAY, the 17th.									
DELAWARE, THOMAS, Esq.									
As to your Will.									
Fair copy thereof .. .. 2*l.* 8*s.*									
Journey to Barmouth Hall at your request, reading over the fair copy draft to you, and finally settling same, out all day .. .. 2*l.* 2*s.* 0*d.*									
Paid for horse and expenses (Mr. L.) 15*s.* 6*d.*									
JACKSON, JOSEPH, Cr.									
For horse hire to Barmouth Hall .. 10*s.* 6*d.*									
Paid Mr. Jackson	..	..	..	0	10	6			
Paid Mr. L.'s expenses . ..	..	..	..	0	5	0			
TUESDAY, the 18th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Paid carriage of parcel containing the Deed properly stamped .. .. 4*s.*				0	4	0			
WEDNESDAY, the 19th.									
DELAWARE, THOMAS, Esq.									
As to your Will.									
Engrossing your Will, 98 folios . 3*l.* 4*s.*									
THURSDAY, the 20th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Drawing schedule of Deeds at your request, 50 folios 2*l.* 10*s.*									
FRIDAY, the 21st.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Fair copy schedule, 50 folios . 1*l.* 5*s.*									
Carried forward £	17	15	0	4	6	8	2	2	6

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	17	15	0	4	6	8	2	2	6
SATURDAY, the 22nd day of Dec. 1849.									
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	.	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	.	..	.	..	0	2	6
MONDAY, the 24th.									
DELAWARE, THOMAS, Esq.									
As to the Castle Hill Estate.									
Attending you at our offices this morning, delivering the Deeds, schedule and papers over to you 6*s.* 8*d.*									
TUESDAY, the 25th.									
Christmas day—offices closed									
WEDNESDAY, the 26th.									
DELAWARE, THOMAS, Esq.									
As to your Will.									
Journey to Barmouth Hall, attending you, carefully reading the Engrossment of your Will over to you, and attesting the execution thereof by you this day, in the presence of two witnesses; out all day 2*l.* 2*s.* 0*d.*									
Paid for horse and expenses .. 15*s.* 6*d.*									
JACKSON, JOSEPH, Cr.									
For horse hire to Barmouth Hall .. 10*s.* 6*d.*									
Paid Mr. Jackson	..	..	..	0	10	6			
Paid Mr. L.'s expenses to Barmouth Hall ..	..	..	..	0	5	0			
BAKER, Mr. WILLIAM, Cr.									
For one quarter's rent of offices .. .. 5*l.*									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Pratt, appointing to complete the purchase .. .. .. 6*s.* 8*d.*									
THURSDAY, the 27th.									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending Mr. Pratt and Mr. Fisk, receiving the Purchase Money and delivering the Title Deeds to Mr. Pratt .. .. .. 6*s.* 8*d.*									
FRIDAY, the 28th.									
DELAWARE, THOMAS, Esq.									
As to your Kineton Rents.									
Journey to Kineton to attend your rent day; out two days .. .. .. 4*l.* 4*s.* 0*d.*									
Paid Mr. L.'s Coach hire there .. 12*s.* 6*d.*	..	..	..	0	12	6			
Paid for receipt stamps for Rents .. 6*s.* 8*d.*	.	.	..	0	6	8			
Carried forward £	17	15	0	6	1	4	4	5	0

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	17	15	0	6	1	4	4	5	0
FRIDAY, the 28th day of Dec. 1849—*continued.*									
LAMOTTE, Mr. GEORGE.									
As to the sale of the Raven Inn.									
Attending you at your house pursuant to your request, paying you the Purchase Money and taking your receipt for same .. . 6*s.* 8*d.*									
Paid for stamp for 700*l.* . .. 7*s.* 6*d.*	..	..	..	0	7	6			
SATURDAY, the 29th.									
DELAWARE, THOMAS, Esq.									
As to your Kineton Rents.									
Paid Mr. L.'s Coach hire home .. 12*s.* 6*d.*	..	..	..	0	12	6			
Paid inn expenses of Mr. L., and refreshment for your tenants .. .. .. 2*l.* 15*s.*	..	..	..	2	15	0			
Drawing account of sums received and paid by us for you, 10 folios .. .. .. 10*s.*									
Fair copy thereof, 10 folios .. .. 5*s.*									
Writing to you therewith, and desiring to know how you would wish the money in our hands to be paid, and paid postage .. .. 3*s.* 8*d.*	..	..	..	0	0	2			
BAKER, Mr. WILLIAM.									
Paid you one quarter's rent of offices ..	..	..	..	..	..	..	5	0	0
Paid for candles	..	..	..		..	..	0	6	0
Retained one week's salary due to me .. *W. Hallday.*	..	..	..	..	..	..	2	0	0
Paid the Laundress for cleaning the offices for one week *Mary Smith.*	..	..	..	..	..	..	0	2	6
Cash to Mr. William Hallday (by Mr. L.) .. *W. Hallday.*	20	0	0						
MONDAY, the 31st.									
DELAWARE, THOMAS, Esq.									
As to your Kineton Rents.									
Attending you this afternoon at our offices, when you desired us to give you credit for the sums received .. .. .. 0*l.* 0*s.* 0*d.*									
JONES, Mr. GEORGE.									
Attending you, receiving the Money lent you by us on the 24th day of October last, with interest thereon to this day, and delivering up your Deeds and note of hand in exchange for the money* .. 6*s.* 8*d.*									
[*The bills of costs particularized in the Bill Book, are made out from the foregoing entries, and the Agent's charges.*]									
The *following* additional gross business transactions are supposed to have arisen between the 17th day of September and the 31st day of December, therefore each particular attendance, &c., would of course be noticed in the Day Book on the day it took place.									
Carried forward £	37	15	0	9	16	6	11	13	6

* *When an item is* posted, *the following words and figures should be inserted in red ink immediately underneath it,* "posted, fo. 9, B. B." [See p. 50.]

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	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	37	15	0	9	16	6	11	13	6
MONDAY, the 31st day of Dec. 1849—*continued.*									
MYORS, JOHN, Esq., Abbey Cottage, near Meertown. Yourself *v.* Tramwell, Q. B.									
To amount of our charges herein .. 5*s.*	..	..	..	0	2	10			
MALIN, Mr. WILLIAM, Druggist, Meertown. Yourself *v.* Searle, Q. B.									
To amount of our charges herein .. 1*l.* 0*s.*		..	..	0	2	6			
LACEY, Mr. JOHN GEO., Wine Merchant, Meertown. Yourself *ats.* Brydges, Bart., Ex.									
To amount of our charges herein .. 3*l.* 6*s.* 8*d.*	..	..	..	1	5	8			
To ditto ditto for completing mortgage to Mr. Brice . . 15*l.* 13*s.* 4*d.*	..	..	..	5	5	6			
SABINE, HENRY, Esq., Talbot Place, Frankton. Yourself *v.* Roach, in Chancery.									
To amount of our charges herein .. 9*l.* 0*s.*	..	..	..	3	10	6			
Same *v.* Same, Q. B.									
To amount of our charges herein .. 1*l.* 0*s.*									
MAUNDRELL, JAMES, Esq., Ironmaster, Castow. Yourself *v.* T. Maundrell, in Chancery.									
To amount of our charges herein .. 10*l.* 0*s.*	..	..	..	2	6	4			
SCUDAMORE, GENERAL GEORGE, Cretlow. *Re* William Scudamore, a Lunatic.—In Chancery.									
To amount of our charges herein .. 5*l.* 0*s.*	..	..	..	1	11	6			
FRESHFIELD, GEORGE, Esq. Solicitor, Gray's Inn, London. Gilman *v.* Tolman.									
To amount of our charges herein .. 4*l.* 15*s.*									
WILLIAMS, Mr. JOHN, Farmer, Mellow, Executor of Thomas Williams, deceased.									
To amount of our charges against you 151*l.* 6*s.* 8*d.*	..	..	..	1	15	0			
SLADE, JOHN, Esq., Proctor, Doctors' Commons, London, Cr.									
For the amount of his bill, *Re* Thomas Williams, deceased .. .. .. 62*l.* 0*s.*									
CHESTER & Co., Messrs., our Agents, Crs.									
For the amount of their bill to the 1st day of January, 1850 . .. .. 600*l.* 16*s.* 6*d.*									
							25	16	4
* Balance paid to Mr. L., *C. B., fol.* 3, *ante, p.* 21.	..	.	..	..	..	..	0	5	2
Exd. L.	37	15	0				37	15	0

† *Entered L., fol.* 18, *see C. B., fol.* 3.

	£	s.	d.
Total Cash received by Mr. Hallday between the 17th Sept. and the 31st Dec. 1849 ..	88	0	0
Balance as above	0	5	2
Business Disbursements §	87	14	10

* This balance should be brought forward at the commencement of a fresh sheet, if retained by the Cashier, as it would *begin a new year.*

† These words and figures should be in *red ink.*

§ The gross total of column three gives the same result.

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AGENT'S BILL AND ACCOUNT. *See ante*, p. 9.

Messrs. L. & P.

To CHILTON & Co.

Re DELAWARE, Esq.

		Agent's Charges.			Country Attornies' Charges.		
		£	s.	d.	£	s.	d.
1849. Oct. 3	Carriage of parcel containing Abstract and Copy Agreement to lay before Mr. Hayes ..	0	4	0	0	4	0
"	Attending Mr. Hayes with the papers ..	0	3	4	0	6	8
"	Paid fees to him and clerk therewith ..	23	17	0	23	17	0
26	Attending to-day, and on previous occasions, upon Mr. Hayes, for his opinion and the papers which we obtained from him	0	3	4	0	6	8
"	Making copy of the Opinion to keep ..	0	1	6	0	3	0
"	Writing with the Abstract, Copy Agreement and Opinion into the country	0	1	9	0	3	6
"	Porterage and booking of parcel	0	1	8	0	1	8
Nov. 7	Carriage of parcel containing the Abstract and Copy Requisitions and Answers, to lay before Mr. Hayes, to advise thereon	0	4	0	0	4	0
"	Paid Mr. Hayes and clerk therewith ..	5	10	0	5	10	0
"	Attending him therewith and to pay his fees	0	3	4	0	6	8
8	Attending him again several times for the papers and his Opinion	0	3	4	0	6	8
"	Making copy of his Opinion to keep ..	0	1	6	0	3	0
"	Writing with the papers into the country ..	0	1	9	0	3	6
"	Paid porterage and booking of parcel ..	0	1	8	0	1	8
"	Paid carriage of parcel, with Abstract and Draft Conveyance, to lay before Mr. Hayes, to settle the Draft Conveyance	0	4	0	0	4	0
	[*When the Draft Conveyance is drawn by Counsel the Agents charge 6d. per folio for drawing it.*]						
"	Attending Mr. Hayes with the papers, and to pay him his fees	0	3	4	0	6	8
"	Paid to him and clerk	13	7	0	13	7	0
21	Attending Mr. Hayes several times for the papers, which we at length obtained .	0	3	4	0	6	8
	Carried forward £	44	15	10	46	2	4

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		£	s.	d.	£	s.	d.
	Brought forward	44	15	10	46	2	4
Nov. 21	Writing into the country therewith ..	0	1	9	0	3	6
"	Porterage and booking of parcel ..	0	1	8	0	1	8
Dec. 13	Carriage of parcel containing the Engrossment to stamp	0	4	0	0	4	0
"	Attending at the stamp office therewith ..	0	6	8	0	13	4
"	Paid for stamps on first skin	131	15	0	131	15	0
"	Paid for twelve followers	12	0	0	12	0	0
17	Writing into the country returning you the Engrossment, stamped, and also acknowledging the receipt of your cheque for 150*l.* ..	0	1	9	0	3	6
"	Porterage and booking of parcel ..	0	1	8	0	1	8
"	Letters, &c. *	0	6	0	0	6	0
	†189 14 4 | 191 11 0						
	IN THE QUEEN'S BENCH.—*Trespass.* Myors *v.* Tramwell. Michaelmas Term, 1849. To amount of our costs herein ..	29	3	6	37	11	4
	Malin *v.* Searles. *above* 20*l.* To amount of our costs herein	13	6	8	14	13	4
	IN THE EXCHEQUER OF PLEAS. Lacy *ats.* Brydges, Bart. Michaelmas Term, 1849. To amount of our costs herein	39	13	4	50	0	0
	IN CHANCERY. Sabine *v.* Roach. Michaelmas Term, 1849. To amount of our costs herein ..	137	6	0	160	13	4
	IN THE QUEEN'S BENCH. Same *v.* Same. To amount of our costs herein	24	13	4	26	6	8
	†161 19 4 | 197 0 0						
	IN CHANCERY. Maundrell *v.* Maundrell. Michaelmas Term, 1849. To amount of our costs herein ..	93	6	8	115	13	4
	Carried forward £	527	3	10	596	9	0

* See note * *ante*, p. 37.
† These figures should be in red ink, see *ante*, p. 9.

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	£	s.	d.	£	s.	d.
Brought forward	527	3	10	596	9	0
YOURSELVES.						
Attending to take out your certificates.						
Paid for Mr. L.'s	8	1	0			
Paid for Mr. P.'s	8	1	0			
In the Matter of William Scudamore, a Lunatic. Michaelmas Term, 1849.						
To amount of our costs, herein	57	10	8	64	13	6
£	600	16	6	661	2	6

Drs., Messrs. L. & Co. in Account Current with CHILTON & Co., Crs.

1) (1

1849.		£	s.	d.	1849.		£	s.	d.
Dec. 31	To amount of our Bill against you to the 1st day of January, 1850 .. .	600	16	6	Oct. 2	By amount of your cheque, *re* Delaware	50	0	0
					Dec. 12	By ditto ditto, *re* Delaware	150	0	0
					29	By Cash of Messrs. Skilbeck and Hall, amount of costs in Myors *v.* Tramwell, less receipt stamp ..	37	11	4
					"	By Cash of Mr. Gregory, amount of costs in Maundrell *v.* Maundrell, less receipt stamp	125	10	10
					"	By Cash of Mr. Freshfield, amount of your charges in Gilman *v.* Toleman	4	15	0
					"	By Cash of Mr. L. ..	200	0	0
29	Lacy *ats.* Brydges, Bart. To Cash paid Mr. H. Jones, the taxed costs herein	189	0	0		By amount of your cheque for taxed costs, Lacy *ats.* Brydges, Bart.	189	0	0
						By balance carried forward . ..	32	19	4
		789	16	6			789	16	6
1850. Jan. 1	To balance brought forward	32	19	4					
	* *Entered, L. folio* 15.								

* See note † *ante*, p. 38.

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BILL BOOK. *See ante*, p. 10.

Mr. WILLIAM WILKINSON, Draper, Meerton, Dr.

To L. & P.

Yourself and Swindon.

		£	s.	d.
*1849.				
Sept. 18.	Attending you in reference to your claim on Mr. Swindon for money lent, and advising you as to the best means of procuring payment thereof	..	6	8
" 19.	Attending you and Mr. Swindon, when the latter proposed to give you a bill for 55*l.*, which had only a week to run, advising you to take it, and procuring his indorsement thereto	..	6	8
	above £20.			
Oct. 20.	Letter to Mr. Swindon for money due on his bill, and paid postage	..	3	7
	The like to Mr. Coppick	..	3	7
	The like to Mr. Mason	..	3	7
Oct. 26.	Attending Mr. Swindon, who proposed to pay you 40*l.* on account of the over due bill, and the balance on Monday next, receiving same from him, and giving him an acknowledgment for it ..	.	6	8
Oct. 29.	Attending Mr. Swindon and yourself, receiving from the former the balance due on the bill when you agreed to pay the costs, and gave up the bill, and afterwards paying you the amount thereof, and taking your receipt for same	..	6	8
	Paid for receipt stamp	..	1	6
Oct. 25.	Attending you and your friend Mr. Chapman, advising with you as to your risk in becoming surety for the faithful service of Mr. Chapman's nephew as traveller to Mr. Moreton ..	..	6	8
Dec. 29.†	Delivered to Mr. Wilkinson personally. £	2	5	7

Entered L., folio 2. *C. B. folio* 2. §

* When a Bill of Costs is made out for *taxation* it is always copied similar to the above, the dates never appearing in the margin which is left open to show the sums taxed off by the Master.

† This does not mean "a signed bill."

§ See *ante*, p. 11, and note † *ante*, p. 38,

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THOMAS DELAWARE, Esq.,
Barmouth Hill, Warwickshire,
Dr. to L. & P.

AS TO YOUR PURCHASE OF THE CASTLE HILL ESTATE.

1849.		£	s.	d.
Sept. 20	Attending you at our offices, with Copy Agreement for the sale and purchase of the above estate, and taking instructions to apply to Mr. Voules, the vendor's Solicitor, for the Abstract of Title thereto, and subsequently attending upon him at the Raven Hotel, and obtaining same	0	6	8
21	Perusing the Copy Agreement, long and special ..	0	6	8
26	Perusing the abstract of title, 150 brief sheets* ..	16	13	4
	[*In some instances where the title is* complex, *and the Solicitor has made* notes upon the Abstract, *he will be allowed to charge for a copy of it, although such a charge, if made, is generally disallowed by the Master on taxation. But see Drax* v. *Scroope,* 1 Dowl. P. C. 71, *where it was allowed.*]			
27	Mr. Voules having called upon us this morning, attending him, appointing to examine the Abstract with the Deeds on the 28th instant . ..	0	6	8
28	Journey to Castle Bromwich for that purpose, and attending at Mr. Voules' offices examining the abstract, with the whole of the deeds, engaged three days ..	6	6	0
	[*The usual charge, as allowed on taxation in such cases is* 6*s.* 8*d. an hour, when the Solicitors for both parties reside in the same town, and if the Purchaser's Solicitor's Clerk also attends,* 3*s.* 4*d. per hour will be allowed for him.*]			
Oct. 1	Railway fare, coach hire and expenses ..	4	8	0
	[*The Solicitor will in no case be entitled to charge more than one guinea a day for expenses, when out all night, but this is exclusive of travelling expenses. Some gentlemen charge* 1*s.* 4*d. per mile, which includes refreshment, when they return the same day, and the Master will allow it on taxation.*]			
2	Writing to Agents, with the Abstract of Title and Copy Agreement, to lay before Mr. Hayes, for his opinion on the Title, and remitting them a cheque for 50*l.*, wherewith to pay the fees	0	3	6
	[*The Master never allows, on taxation, letters to agents, but there seems no just reason why he should not do so, especially in cases like the present, where the Solicitors wrote solely with this client's papers.*]			
"	Paid porterage and booking of parcel ..	0	1	8
3	Agents paid carriage thereof . ..	0	4	0
"	Agents attending Mr. Hayes with the papers ..	0	6	8
	[*The Solicitor's charge, in this instance, never exceeds* 6*s.* 8*d.*]			
	Carried forward £	29	3	2

* The Solicitor is entitled to 6*s.* 8*d.* for *perusing* every *three* Brief Sheets of Abstract, which will be allowed on taxation. *But* see Drax *v.* Scroope, 1 Dowl. P. C. 71, where he *was allowed* 3*s.* 4*d. per sheet.*

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		£	s.	d.
	Brought forward	29	3	2
"	Paid fees to him and clerk therewith	23	17	0
	[*Counsel are entitled to one guinea for perusing every* seven *sheets of the Abstract, which will be allowed on taxation.*]			
4	Having received a letter from you, to know if we had obtained Counsel's opinion on the Title, writing to you in reply to say that we had not, and paid postage	0	3	7
	[*No more than 3s. 6d. is allowed on taxation for writing a common letter, and 5s. for a special one.*]			
26	Agents attending upon Mr. Hayes for his opinion, and the papers which they obtained from him ..	0	6	8
"	Agents making Copy of the opinion to keep ..	0	3	0
"	Agents writing with the Abstract, Copy Agreement, and opinion into the country	0	3	6
"	Agents paid porterage and booking of parcel ..	0	1	8
27	Paid carriage thereof	0	4	0
"	Perusing Mr. Hayes' opinion	0	6	8
"	Making fair copy thereof for you, 9 folios .	0	3	0
"	Writing to you therewith and thereon, and paid postage	0	3	8
30	Drawing requisitions on the title, 20 folios ..	1	0	0
31	Fair copy thereof, 20 folios	0	6	8
	[*One shilling per folio is allowed on taxation for drawing requisitions, and 4d. per folio for copying them.*]			
"	Writing with same to Mr. Voules to answer, and paid postage	0	3	10
Nov. 5	Having received his answers thereto, perusing same, which were unsatisfactory	0	6	8
"	Making fair copy requisitions and answers, 45 folios, to lay before Mr. Hayes	0	15	0
6	Writing to agents with the abstract and copy requisitions and answers, instructing them to lay same before Mr. Hayes to advise thereon	0	3	6
"	Paid porterage and booking of parcel ..	0	1	8
7	Paid carriage thereof	0	4	0
"	Agents paid Mr. Hayes and clerk, further to advise on the title	5	10	0
"	Agents attending him therewith, and to pay his fees	0	6	8
8	Agents attending him again several times for the papers and his opinion	0	6	8
"	Agents making copy, his further opinion to keep ..	0	3	0
"	Agents writing with the papers into the country ..	0	3	6
"	Agents paid porterage and booking of parcel ..	0	1	8
9	Paid carriage thereof	0	4	0
"	Perusing Mr. Hayes' further opinion, when it appeared the answers to the requisitions were unsatisfactory and insufficient	0	6	8
10	Making copy opinion for Mr. Voules, 9 folios ..	0	3	0
"	Writing to him therewith, and specially thereon and paid postage	0	5	2
	Carried forward £	65	7	7

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		£	s.	d.
	Brought forward	65	7	7
12	Attending Mr. Voules, at our offices, this afternoon, with a further Abstract of Title to a dole of land included in your Purchase, and appointing to examine same, with the Deeds which he had brought with him	0	6	8
"	Clerk's attendance examining additional Abstract, with the Deeds	0	3	4
"	Perusing it, six brief sheets, when we considered the Title perfect	0	13	4
13	Instructions for conveyance of the Estate to you ..	0	6	8
16	Drawing same, 198 folios	9	18	0
	[*One shilling per folio is allowed on taxation for drawing deeds.*]			
17	Writing to agents, with the Draft Conveyance and Papers, instructing them to lay same before Mr. Hayes, to settle the Draft Conveyance	0	3	6
"	Paid porterage and booking of parcel ..	0	1	8
18	Agents paid carriage thereof	0	4	0
"	Agents attending Mr. Hayes with the Papers, and to pay him his fees	0	6	8
"	Paid to him and clerk	13	7	0
	[*The usual charge is one guinea for every* ten *sheets of draft, which will be allowed on taxation.*]			
21	You having written to us to know when the business would be completed, writing to you in reply, that the Draft Conveyance was before Mr. Hayes, and that we hoped to receive it in a day or two, when the matter would be speedily settled, and paid postage ..	0	3	7
"	Agents attending Mr. Hayes several times for the Papers, which they at length obtained	0	6	8
"	Agents writing into the country therewith ..	0	3	6
"	Agents paid porterage and booking of parcel ..	0	1	8
22	Paid carriage thereof	0	4	0
24	Making fair copy Draft Conveyance for Mr. Voules' perusal on behalf of the Vendor and his Mortgagee, 198 folios	4	19	0
	[*Sixpence per folio is the usual charge for making a copy of the draft conveyance for the vendor's Solicitor's perusal, which will be allowed on taxation, although only fourpence per folio will be allowed to the Vendor's Solicitors for making a copy of it to keep.*]			
26	Writing with same to Mr. Voules for his perusal and approval on behalf of his clients . ..	0	3	6
"	Paid porterage and booking of parcel	0	1	8
27	Having received a letter from you, desiring to know whether any day had been fixed to complete the Purchase, writing to you in reply, that there had not, but that the business would be finally settled in the course of a fortnight, and paid postage	0	3	7
28	Paid carriage of parcel containing the Draft Conveyance approved by Mr. Voules	0	4	0
	Carried forward £	97	9	7

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		£	s.	d.
	Brought forward	97	9	7
29	Engrossing same, 198 folios	6	12	0
	[*Eightpence per folio is always allowed for engrossing deeds.*]			
"	Paid for parchment (*there being no skin properly stamped at our stamp office*)	3	5	0
30	Writing to Mr. Voules with the engrossment and Draft Conveyance, and urging him to fix an early day to complete	0	3	6
"	Paid porterage and booking of parcel	0	1	8
Dec. 3.	Having received a letter from you, inclosing us a cheque for 150*l.*, on account of the stamps for the conveyance, writing to you acknowledging the receipt thereof, and also informing you that the Deed was engrossed, and paid postage	0	3	7
4	Having received a letter from Mr. Voules, to say that he purposed calling at our offices on the 7th instant, and proposing that we should then accompany him to Englestone, to obtain the signature of Mr. Round, the mortgagee, to the deed; writing to you to know if that day would suit you, and paid postage ..	0	3	7
6	Having received your answer by messenger, to say that the 7th instant would suit you very well; writing to Mr. Voules, to say we should be ready to receive him pursuant to his appointment, and paid postage	0	3	7
7	Attending Mr. Voules with the vendor, and attesting the execution of the Deed by the latter	0	6	8
"	Journey with you and Mr. Voules to Englestone, to obtain Mr. Round's signature to the Deed; attending him, paying him the amount of his mortgage money, and also obtaining from him the Deeds and Documents in his possession, and examining them with the Abstract, to see that they were correct, out all day	2	2	0
"	Chaise hire and expenses	2	5	6
10	Journey with you to Castle Bromwich, attending at Mr. Voules' offices, attesting the signatures of all the other parties to the Deed, and finally completing the Purchase, and receiving the remaining Deeds and Documents, and carefully comparing them with the Abstract, to see that we had all the Deeds, out two days ..	4	4	0
11	Railway fare, coach hire, and expenses	3	7	0
12	Writing to agents with the engrossment, instructing them to get the proper stamps affixed to the Deed, and remitting them a cheque for 150*l.* for that purpose ..	0	3	6
"	Paid porterage and booking of parcel	0	1	8
13	Paid carriage thereof	0	4	0
"	Agents attending at the stamp office therewith ..	0	6	8
	[*The Master will* not *allow* 13*s.* 4*d.*]			
"	Agents paid for stamp on first skin	131	15	0
"	Paid for twelve followers	12	0	0
	Carried forward £	264	18	6

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		£	s.	d.
	Brought forward	264	18	6
17	Agents writing into the country, returning us the Engrossment stamped, and also acknowledging the receipt of the cheque for 150*l.*	0	3	6
"	Agents paid porterage and booking of parcel ..	0	1	8
18	Paid carriage thereof	0	4	0
	[*The above charges, in respect to stamping the engrossment, will not be allowed on taxation,* although sufficient stamps could not be obtained at the country stamp office. *This is unjust towards the Solicitor, as no fault rests with him; indeed, if there be no stamp office within a reasonable distance of the purchaser's Solicitor's place of business, whereat he can obtain proper stamps, the better opinion is that the charge cannot be properly disallowed by the Master.*]			
20	Drawing Schedule of Deeds and Documemts, at your request, 50 folios	2	10	0
21	Fair copy thereof	1	5	0
24	Attending you at our offices this morning, delivering the Deeds, Schedule, and papers, over to you * ..	0	6	8
Nov. 1	You having written to us to say that Mr. Jackson would call upon us to pay 80*l.*, which he owed you, attending him on his calling, receiving the money from him, and giving him a receipt for it .. .	0	6	8
"	Paid for receipt stamp	0	1	6
2	Clerk's attendance on James Clews, John Broster, William Bennett, and Job Marson, on their calling to pay their cottage rents, receiving same, and giving them receipts	0	13	4
3	You having desired us to pay Mr. Swatman, of No. 53, Brook Street, Piccadilly, 36*l.*, and Mr. Guthrie, of No. 58, Piccadilly, 25*l.* on your account; writing to Mr. Swatman, with our cheque for his amount, and paid postage	0	3	7
"	Writing to Mr. Guthrie, with a cheque for 25*l.*, and paid postage	0	3	7
5	Having received letters from Mr. Swatman and Mr. Guthrie, acknowledging receipt of the money; writing to you with same, and paid postage .. .	0	3	8
7	Attending you on your way home from the Isle of Wight, paying you 15*l.*, which you required for immediate purposes, and obtaining your acknowledgment for same	0	6	8
"	Paid for receipt stamp	0	0	6
Dec. 13	You having requested us to attend your rent day at Kineton, on the 28th instant, and forwarded to us your rent roll and papers, perusing them	0	6	8
28.	Journey to Kineton accordingly, engaged two days	4	4	0
29	Coach hire and expenses of Mr. L., including refresh-			
"	ment for your tenants	4	0	0
	Carried forward £	279	19	6

* The foregoing charges relate solely to the Castle Hill Estate, *each* business transaction being kept distinct, as instanced by this particular Bill of Costs.

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		£	s.	d.
	Brought forward	279	19	6
Dec. 29	Paid for receipt stamps for Rents	0	6	8
"	Drawing account of sums received and paid by us for you, 10 folios	0	10	0
"	Fair copy thereof	0	5	0
"	Writing to you therewith, and desiring to know how you would wish the money in our hands to be paid, and paid postage	0	3	8
31	Attending you this afternoon at our offices, when you desired us to give you credit for the same ..	0	0	0
Dec. 14	Instructions for your Will	0	13	4
"	Drawing same, 96 folios	4	16	0
17	Fair copy thereof	2	8	0
"	Journey to Barmouth Hall at your request, reading over the fair copy Draft to you, and finally settling same, out all day	2	2	0
"	Horse hire and expenses	0	15	6
19	Engrossing the Will, 98 folios	3	4	0
26	Journey to Barmouth Hall attending you, carefully reading the Engrossment over to you, and attesting the execution thereof by you this day, in the presence of two witnesses, out all day	2	2	0
"	Horse hire and expenses	0	15	6
29	Delivered a true copy of this Bill of Costs by *enclosing it in a letter*, directed to Mr. D., which I posted *this day*. *W. H.*	298	1	2

* *Entered L., folio* 3. *C. B. folios* 1, 2.

Mr. GEORGE LAMOTTE, Draper,
To L. & P.

1849. Oct. 3	Attending you with Copy Agreement of sale of the Raven Inn at Scurlock, to Mr. Fisk, and receiving the Title Deeds from you, with instructions to prepare Abstract of Title	0	6	8
5	Perusing the Copy Agreement	0	6	8
10	Drawing Abstract of Title, 70 brief sheets ..	23	6	8
	[*The usual charge for drawing abstracts is* 6*s.* 8*d. per brief sheet, of* 40 *lines each sheet, but if it average* 8 *folios per sheet, the Master will be satisfied. Broadhurst* v. *Darlington*, 2 Dowl. P. C. 39.]			
15	Fair copy thereof, 70 brief sheets	11	13	4
16	Attending Mr. Fisk, delivering same to him ..	0	6	8
17	Attending Mr. Pratt, Mr. Fisk's Solicitor, making appointment to examine the Deeds with the Abstract ..	0	6	8
19	Attending Mr. Pratt examining the Deeds with the Abstract, engaged 10 hours	3	6	8
	[*The Master allows* 6*s.* 8*d. an hour for examining the Deeds with the Abstract.*]			
	Carried forward £	39	13	4

* See note † *ante*, p. 38.

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		£	s.	d.
	Brought forward	39	13	4
Nov. 8	Having received Draft Conveyance, perusing and settling same, 3 skins, 50 folios	1	0	0
	[*The Master allows on taxation for perusing drafts, 5s. for each skin of 15 folios; if, however, the draft be more than 15 folios he allows for two skins.*]			
19	Copy thereof to keep, 50 folios	0	16	8
	[*The Master will only allow 4d. per folio for a copy to keep.*]			
"	Attending Mr. Pratt, returning the Draft to him ..	0	6	8
Dec. 8	Having received the Engrossment thereof, examining same with our Copy of the Draft, 3 skins ..	0	13	4
	[*The Master only allows 3s. 4d. per skin of 15 folios each, for examining the engrossment with the draft.*]			
"	Attending you, reading over the Engrossment to you, and obtaining your Signature thereto ..	0	6	8
26	Attending Mr. Pratt, appointing to complete the Purchase	0	6	8
27	Attending Mr. Pratt and Mr. Fisk, receiving the Purchase Money, and delivering the Title Deeds to Mr. Pratt	0	6	8
28	Attending you at your house pursuant to your request, paying you the Purchase Money, and taking your receipt for same	0	6	8
"	Paid for stamp	0	7	6
Nov. 20	Attending Mr. Mason with a note from you, written from Liverpool, requesting us to receive 109*l*, from him, receiving the amount, and giving him a receipt for same	0	6	8
"	Paid for receipt stamp and paper	0	2	7
Dec. 29	Delivered personally, W. H.	44	13	5

* *Entered, L., folio* 4. *C. B. folio* 2.

MR. GEORGE JONES, Factor, Meertown.
To L. & P.

1849. Oct. 22	Attending you as to your claim on Mr. French for 9*l.*, and advising you to sue him in the County Court, which you agreed to do	0	6	8
23	Attending you when you wished to borrow 100*l.* on your Note of Hand, and a deposit of your Title Deeds to Spittle Book, which we agreed to lend you upon that security, and you promised to bring the Deeds to-morrow	0	6	8
24	Attending you with the Deeds, drawing Note of Hand for 100*l.*, payable on demand, and obtaining your signature thereto, afterwards paying you the money and receiving the Deeds and Note of Hand ..	0	13	4
	Carried forward £	1	6	8

* See note † *ante*, p. 38.

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		£	s.	d.
	Brought forward	1	6	8
	Paid for note stamp and paper	0	5	1
Dec. 31.	Attending you, receiving the money lent you with interest thereon to this day, and delivering up your Deeds and Note of Hand in exchange for the money †	0	6	8
"	Delivered personally, W. H.	1	18	5
	*Entered, L., folio 5. C. B., folio 2.			
	JOHN MYORS, Esq., Abbey Cottage, To L. & P.			
	IN THE QUEEN'S BENCH. Yourself v. Tramwell. } Michaelmas Term, 1849.			
Dec. 29.	Amount of our bill delivered, W. H.	37	16	4
	*Entered, L., folio 6. C. B., folio 2.			
	MR. WILLIAM MALIN, Druggist, Meertown, To L. & P.			
	IN THE QUEEN'S BENCH. Yourself v. Searle. } Michaelmas Term, 1849.			
Dec. 29.	Amount of our bill delivered, W. H. ..	15	13	4
	Abated 4d. *Entered, L., folio 7. C. B. folio 2.			
	MR. JOHN GEORGE LACY, Wine Merchant, Meertown, To L. & P.			
	In the Exchequer of Pleas. Yourself ats. Brydges, Bart. } Michaelmas Term, 1849.			
	Amount of our bill delivered	53	6	8
	Yourself to Brice.			
Dec. 31.	Amount of our bill delivered, W. H.	15	13	4
	*Entered, L., folio 8. C. B., folios 2, 3.	69	0	0

* See note † *ante*, p. 38. † See note * p. 37.

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		£	s.	d.
	HENRY SABINE, Esq., Talbot Place, Frankton, To L. & P.			
Dec. 31.	Amount of our bill delivered, W. H. . ..	197	0	0
	Abated 1*s.* 8*d.* **Entered, L., folio* 9. *C. B. folio* 3.			
	JAMES MAUNDRELL, Esq., Ironmaster, Castow, To L. & P. In Chancery, Yourself *v.* T. Maundrell.			
Dec. 31.	Amount of our bill of costs delivered, W. H.	125	13	4
	**Entered, L., folio* 10. *C. B., folio* 2.			
	GENERAL GEO. SCUDAMORE, Cretlow, To L. & P.			
Dec. 29.	Amount of our bill delivered, W. H.	69	13	6
	**Entered, L., folio* 11. *C. B., folio* 2.			
	GEORGE FRESHFIELD, Esq., Solicitor, Gray's Inn, To L. & P.			
Dec. 28.	Amount of our bill delivered by Chilton and Co. ..	4	15	0
	**Entered, L., folio* 12. *C. B., folio* 2.			
	Mr. JOHN WILLIAMS, Farmer, Mellow, Executor of T. Williams, deceased, To L. & P.			
	‡This is our bill, L. & P. December 31, 1849. [*Bad as to* 10*l.*, *which is struck off.*] **Entered, L., folio* 13. *C. B., folio* 3.	151	6	8

The cautious practitioner will always *inclose his Bill in a letter* to his Client (instead of signing it at the foot,) pursuant to the 6 & 7 Vict. c. 73, as it may be necessary to sue him, and as most people are aware of the meaning of a signed bill, but not so if inclosed in a letter, the dishonest Client may be worsted in consequence of this precaution.

‡ This is a *signed bill.*

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LEDGER,

*1) Dr.	† CAPITAL.				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cash drawn out by Mr. P. 14*l.* 13*s.* 6*d.* and 20*l.* ..	‡CB.2,3	34	13	6
"	To " " " " Mr. L.	CB. 3	75	14	7
"	To Balance, being our PRESENT CAPITAL, vide folios 19, 20, 21, pp. 61, 63	¶	1836	2	6
			1946	10	7

† See note *, p. 16, note * *, p. 60, and note † p. 62.
¶ See note, folio 21, p. 63.

*2) Dr.	MR. WILLIAM WILKINSON,				
1849.		Folio.	£	s.	d.
Oct. 29.	To Cash paid you	CB. 1	55	0	0
Dec. 29.	To amount of our Bill of Costs against you ..	‡BB. 1	2	5	7
			57	5	7

*3) Dr.	THOMAS DELAWARE, ESQ.				
1849.		Folio.	£	s.	d.
Nov. 3.	To Cash paid Mr. Swatman	CB. 1	36	0	0
"	To " " Mr. Guthrie	" 1	25	0	0
7	To " " you	" 1	15	0	0
28	To " " Mr. Jackson for you	" 2	155	13	0
Dec. 31.	To amount of our Bill of Costs to this time .. [§ 298*l.* 1*s.* 2*d.*—56*l.* 4*s.* 2*d.*=241*l.* 17*s.* received on account.]	BB.7	298	1	2
			529	14	2
	To balance due to us brought forward		56	4	2

§ This is only shown to explain the item in folio 18, p. 61.

* These figures refer to the folios, and ‖ these to the page in the Ledger.
‡ Abbreviations for Cash Book, and Bill Book.

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See ante, page 11.

					Cr.	(1
1849.			Folio.	£	s.	d.
Sept. 18.	By Cash advanced by Mr. L.	900*l.* 0*s.* 0*d.*				
"	By " " " Mr. P.	700*l.* 0*s.* 0*d.*				
			C B. 1	1600	0	0
27	By " further " " " "		" 1	15	0	0
Dec. 31.	By the amount of profit brought from folio 18, p. 60..			331	10	7
				1946	10	7

	in Account with L. & P.				Cr.	(2
1849.			Folio.	£.	s.	d.
Oct. 26.	By Cash of Mr. Swindon		C B. 1	40	0	0
29	By " " " "		" 1	15	0	0
Dec. 29.	By " of you to balance		" 2	2	5	7
				57	5	7

	in Account with L. & P.				Cr.	(3
1849.			Folio.	£	s.	d.
Nov. 1.	By Cash of Mr. Jackson		C B. 1	80	0	0
2	By " your Cottage Rents, James Clews	4 10 0				
	John Broster	4 0 0				
	William Bennett	4 10 0				
	Job Marson	3 0 0				
			" 1	16	0	0
Dec. 3.	By Cheque on Cox & Co.		" 2	150	0	0
28	By Cash of Mr. Willoughby, 1½ year's Rent ..		" 2	50	0	0
"	By " " Mr. Swain .. .		" 2	53	0	0
"	By " " Mr. Tolson		" 2	46	0	0
"	By " " Mr. Devereux		' 2	55	0	0
"	By " " Mr. Joinson		" 2	23	10	0
	By balance carried forward			56	4	2
				529	14	2

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4) Dr.	Mr. GEORGE LAMOTTE,				
1849.		Folio.	£	s.	d.
Dec. 28.	To Cash paid you	C B. 2	700	0	0
29	To " remitted to you at Liverpool	" 2	100	0	0
"	To amount of our Bill of Costs to this time ..	B B. 8	44	13	5
			844	13	5

5) Dr.	Mr. GEORGE JONES,				
1849.		Folio.	£	s.	d.
Oct. 24.	To Cash lent you at interest	C B. 1	100	0	0
Dec. 31.	To interest thereon to this date	"	0	17	2
"	To amount of our Bill of Costs to this time ..	B B. 9	1	18	5
			102	15	7

6) Dr.	JOHN MYORS, Esq.,				
1849.		Folio.	£	s.	d.
Dec. 29.	To amount of our Bill of Costs to this time ..	B B. 9	37	16	4
			37	16	4

7) Dr.	Mr. WILLIAM MALIN,				
1849.		Folio.	£	s.	d.
Dec. 29.	To amount of our Bill of Costs to this time ..	B B. 9	15	13	4
			15	13	4

8) Dr.	Mr. JOHN GEORGE LACY,				
1849.		Folio.	£	s.	d.
Dec. 29.	To Cash paid Plaintiff's costs, Yourself *ats.* Brydges	C B. 2 *A B. 1	189	0	0
31	To " " you	C B. 3	339	0	0
"	To amount of our Bill of Costs to this time ..	B B. 9	69	0	0
			597	0	0

* Abbreviation for Agent's Bill and Account.

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	in Account with L. & P.				Cr.	(4
1849.			Folio.	£	s.	d.
Nov. 20.	By Cash of Mr. Mason		CB. 2	109	0	0
Dec. 27.	By " " Mr. Pratt, Mr. Fisk's Purchase Money ..		" 2	700	0	0
29	By balance of our account		" 2	35	13	5
				844	13	5

	in Account with L. & P.				Cr.	(5
1849.			Folio.	£	s.	d.
Dec. 31.	By Cash Principal ..	100 0 0				
	Interest ..	0 17 2	CB. 2	100	17	2
"	By " balance of our account		" 2	1	18	5
				102	15	7

	in Account with L. & P.			Cr.	(6
1849.		Folio.	£	s.	d.
Dec. 29.	By Cash of the Defendant, Yourself *v.* Tramwell ..	CB. 2	37	11	4
		AB. 1			
31	By " balance of our account	CB. 2	0	5	0
			37	16	4

	in Account with L. & P.			Cr.	(7
1849.		Folio.	£	s.	d.
Dec. 31.	By Cash in full	CB. 2	15	13	0
	Abated	"	0	0	4
			15	13	4

	in Account with L. & P.			Cr.	(8
1849.		Folio.	£	s.	d.
Dec. 29.	By Cash of you	CB. 2	89	0	0
31	By " " Mr. Brice, mortgage money for you ..	" 3	500	0	0
"	By " balance	" 3	8	0	0
			597	0	0

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9) Dr.	HENRY SABINE, Esq.				
1849.		Folio.	£	s.	d.
Dec. 31.	To amount of our Bill of Costs to this time ..	BB. 10	197	0	0
			197	0	0

10) Dr.	JAMES MAUNDRELL, Esq.				
1849.		Folio.	£	s.	d.
Dec. 31.	To amount of our Bill of Costs to this time .	BB. 10	125	13	4
			125	13	4
	To balance brought forward		0	2	6

11) Dr.	GENERAL GEORGE SCUDAMORE,				
1849.		Folio.	£	s.	d.
Dec. 29.	To amount of our Bill of Costs, *re* Scudamore, a Lunatic	BB. 10	69	13	6
			69	13	6

12) Dr.	GEORGE FRESHFIELD, Esq.				
1849.		Folio.	£	s.	d.
Dec. 28.	To amount of our costs in Gilman *v.* Toleman ..	BB. 10	4	15	0
			4	15	0

13) Dr.	Mr. JOHN WILLIAMS,				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cash paid you	CB. 3	100	0	0
"	To " to Mr. Slade	" 3	50	0	0
"	To " " " " balance of his account ..	" 3	12	0	0
"	To amount of our Bill of Costs to this time ..	BB. 10	151	6	8
	[151*l.* 6*s.* 8*d.*—10*l.* 0*s.* 0*d.* (bad)=141*l.* 6*s.* 8*d.* received on account. (See note § folio 3, p. 52).]				
			313	6	8

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	in Account with L. & P.				Cr.	(9
1849.			Folio.	£	s.	d.
Dec. 31.	By Cash of Defendant, costs, Yourself *v.* Roach ..		C B. 3	169	13	4
	By " " you, balance in full		" 3	27	5	0
	Abated ..		"	0	1	8
				197	0	0

	in Account with L. & P.				Cr.	(10
1849.			Folio.	£	s.	d.
Dec. 29.	By Cash of Defendant to Chilton & Co., costs, Yourself *v.* Maundrell		C B. 2 A B. 1	125	10	10
	By balance carried forward		"	0	2	6
				125	13	4

	in Account with L. & P.				Cr.	(11
1849.			Folio.	£	s.	d.
Dec. 31.	By Cash out of Court		C B. 2	55	0	0
"	By " balance		" 2	14	13	6
				69	13	6

	in Account with L. & P.				Cr.	(12
1849.			Folio.	£	s.	d.
Dec. 29.	By Cash to Chilton & Co.		C B. 2 A B. 1	4	15	0
				4	15	0

	in Account with L. & P.				Cr.	(13
1849.			Folio.	£	s.	d.
Dec. 31.	By Cash of Mr. Smith	Principal £200 0 0 Interest.. 10 0 0	C B. 3	210	0	0
"	By " of you		" 3	93	6	8
"	By balance struck off as bad		B B. 10	10	0	0
				313	6	8

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14) Dr.	JOHN SLADE, Esq.				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cheque, *re* Thomas Williams, deceased ..	CB. 3	50	0	0
"	To " balance of your account, ditto ditto ..	" 3	12	0	0
			62	0	0

15) Dr.	Messrs. CHILTON & CO. (*Agents*).				
1849.		Folio.	£	s.	d.
Oct. 2.	To Cheque on Cox & Co.	CB. 1	50	0	0
Dec. 12.	To " " " " .. .	" 2	150	0	0
29	To Cash costs, Myors *v.* Tramwell	" 2	37	11	4
"	To " " Maundrell *v.* Maundrell	" 2	125	10	10
"	To " Mr. Freshfield, our costs, Gilman *v.* Toleman	" 2	4	15	0
"	To Cheque on Cox & Co.	" 2	189	0	0
"	To Cash paid you	" 2	200	0	0
	To balance due to you carried forward	AB. 1	32	19	4
			789	16	6

16) Drs.	Messrs. COX & CO. (*Bankers*).				
1849.		Folio.	£	s.	d.
Sept. 18.	To Cash and Notes	CB. 1	1550	0	0
Nov. 20.	To "	" 2	100	0	0
	To Cheque drawn by Mr. Delaware	" 2	150	0	0
Dec. 3.	To Cash	" 2	50	0	0
31	To "	" 2	80	0	0
"	To "	" 3	575	0	0
"	To "	" 3	95	0	0
"	To Interest	" 3	11	10	0
			2611	10	0
	To balance brought forward	†	1799	10	0

17) Dr.	CASH.				
1849.		Folio.	£	s.	d.
Sept. 18.	To Cash in hand, making with 1550*l.* deposited in the Bank 1600*l.* being the capital	CB. 1	50	0	0
	To Cash received between the 17th day of September, 1849, and the 1st day of January, 1850 ..	*	2544	3	5
			2594	3	5
	To Cash balance brought forward	†	13	5	2

* These are personal receipts and payments, including office business payments.
† [1799*l.* 10*s.* 0*d.* + 13*l.* 5*s.* 2*d.* = 1812*l.* 15*s.* 2*d.* See *ante*, p. 4.]

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	in Account with L. & P.			Cr.	(14
1849.		Folio.	£	s.	d.
Dec. 31.	By amount of your Bill of Costs, *re* Williams, deceased	†D B. 17	62	0	0
			62	0	0

	in Account current with L. & P.			Cr.	(15
1849.		Folio.	£	s.	d.
Dec. 29.	By Cash, paid taxed costs, Lacy *ats.* Brydges, Bart.	C B. 2 A B. 1	189	0	0
	By amount of your Bill of Costs against us to the 1st day of January, 1850	A B. 3 D B. 17	600	16	6
			789	16	6
	By balance brought forward		32	19	4

	in Account current with L. & P.			Crs.	(16
1849.		Folio.	£	s.	d.
Oct. 2.	By Cash to Messrs. Chilton & Co.	C B. 1	50	0	0
20	By " " ourselves, *re* Jones . ..	" 1	100	0	0
Nov. 3.	By " " Mr. Swatman	" 1	36	0	0
"	By " " Mr. Guthrie	" 1	25	0	0
Dec. 12.	By " " Messrs. Chilton & Co. .. .	" 2	150	0	0
29	By " " " " " *re* Lacy ..	" 2	189	0	0
"	By " " ourselves	" 2	200	0	0
31	By " " Mr. Slade	" 3	50	0	0
"	By " " " "	" 3	12	0	0
	By Balance carried forward		1799	10	0
	[See Cash Book, p. 21.]				
			2611	10	0

				Cr.	(17
1849.		Folio.	£	s.	d.
	By Cash paid between the 17th day of September, 1849, and the 1st day of January, 1850 ..	*	2580	18	3
	By " balance in hand carried forward ..		13	5	2
	[See Cash Book, p. 21.]				
			2594	3	5

† Abbreviation for Day Book.

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18) Dr.	PROFIT AND LOSS.				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cash disbursed on account of our business to this day	DB.17 CB.3	87	14	10
	To the amount of Messrs Chilton & Co.'s Bill of Costs, credited, folio 15, p. 59	AB.3	600	16	6
	To abatement in Bills of Costs	CB.2,3.	0	2	0
	To a bad debt	BB.10	10	0	0
	To Balance, being the "PROFIT" to be divided, carried to folio 1, p. 53. * 331 10 7				
	To Cash transferred to Mr. L.'s credit, folio 20, p. 63, being his share or nine-sixteenths		†186	9	8½
	To " " " Mr. P.'s " folio 21, p. 63, being his share or seven-sixteenths		145	0	10½
			1030	3	11

* The same result may be attained by debiting the actual payments; the abatements; the bad debts, and the debts due from the business on the debit side, and by crediting the gross amount of Bills of Costs for business done, and the interest received on the credit side.

† The amount due to *each* Partner may be ascertained, either by Compound Multiplication§, which is very simple, or by the Rule of Three, *i.e.* as 1600*l.* (the two sums advanced by the Partners) is to 900*l.* (the sum advanced by Mr. L.) so is 331*l.* 10*s.* 7*d.* (the profit). This will give this amount, and as 1600*l.* is to 700*l*, so is 331*l.* 10*s.* 7*d.* will give the amount due to Mr. P. as above.

§ 331 10 7
9/16ths

4)2983 15 3

4)745 18 9—3

186 9 8¼—$\frac{12}{16}$

19) Dr.	BALANCE.				
1849.		Folio.	£	s.	d.
	BILLS of COSTS.				
Dec. 31.	To Cash balance due from Mr. Delaware ..	L. 3	56	4	2
"	To " " " " Mr. Maundrell ..	" 10	0	2	6
	CASH.				
"	To " in hand, *vide* p. 21	CB.3	1812	15	2
			1869	1	10

** If the debts *due* to and *owing* by the concern *were all paid* and entered in the Cash Book, and the Partners wished to *reduce this balance* to the original CAPITAL of 1600*l.*, then the respective amounts due to each, namely 110*l.* 15*s.* 1½*d.* to Mr. L., and 125*l.* 7*s.* 4½*d.* to Mr. P., should be debited to the capital, folio 1, p. 52, and to each partner, folios 20 and 21, p. 62, thereby reducing the respective balances (as originally) to 900*l.* and 700*l.* They will also have to be entered as paid in the Cash Book, and appear on the credit side of Messrs. Cox & Co.'s Account, folio 16, p. 59, as paid by them. The balance in their hands, will then be reduced by those amounts. The balance of "PRESENT CAPITAL," folio 1, p. 52, and at p. 21, will be 1600*l.*, and the Cash balance in

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				Cr.	(18
1849.		Folio.	£	s.	d.
Dec. 31.	By Cash received on account of our Bills of Costs as under				
	By " " of Mr. Wilkinson	L. 2	2	5	7
	By " " of Thomas Delaware, Esq. ..	" 3	241	17	0
	By " " of Mr. George Lamotte ..	" 4	44	13	5
	By " " of George Jones	" 5	1	18	5
	By " " of Mr. Myors	" 6	37	16	4
	By " " of Mr. Machin	" 7	15	13	0
	By " " of Mr. Lacy	" 8	69	0	0
	By " " of Henry Sabine, Esq. ..	" 9	196	18	4
	By " " of Mr. Maundrell	" 10	125	10	10
	By " " of General George Scudamore ..	" 11	69	13	6
	By " " of Mr. Freshfield	" 12	4	15	0
	By " " of Mr. Williams	" 13	141	6	8
	*£951 8 1				
	By abatements in Bills of Costs	" 7, 9	0	2	0
	By Balances of Bills of Costs owing to us by				
	Mr. Delaware	" 3	56	4	2
	Mr. Maundrell	" 10	0	2	6
	Mr. Williams (bad)	" 13	10	0	0
	By Cash received for †interest of				
	Mr. George Jones	C B. 2	0	17	2
	Messrs. Cox & Co.	" 3	11	10	0
			1030	3	11

* If it be thought more convenient this sum may be put down in gross, without detailing the items.

† A separate account called "Interest" may be opened if desired.

				Cr.	(19
1849.	BILL OF COSTS.	Folio.	£	s.	d.
Dec. 31.	By Balance due to Messrs. Chilton & Co. ..	L. 15	32	19	4
"	By " being our PRESENT CAPITAL, carried to folio 1, p. 52	**	1836	2	6
			1869	1	10

this account 1600*l.* on both sides, and consequently the Books will be closed. If, however, the Partners wish to reduce *the balance of Cash received on account of the profit* (as above ‖) to 1600*l.*, then the Cash to be paid to Mr. L. will be 97*l.* 12*s.* 3*d.*, and to Mr. P. 115*l.* 2*s.* 11*d.* to be debited as above. It will then leave 23*l.* 7*s.* 4*d.* due to the Partners, being the difference between 56*l.* 6*s.* 8*d.* and 32*l.* 19*s.* 4*d.*, *vide* folios 3, 10 and 15, pp. 52, 56, 59, and above. The Balance of Capital, folio 1, p. 52, will be 1623*l.* 7*s.* 4*d.*, and the same amount on the credit side, and 1600*l.* on the debit side of this account.

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20) Dr.	M. L. (†Partner).				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cash received by you	CB. 3	75	14	7
"	To Balance due to you carried forward	‡	1010	15	1½
			1086	9	8½

21) Dr.	Mr. P.†				
1849.		Folio.	£	s.	d.
Dec. 31.	To Cash received by you	CB. 2	14	13	6
"	To " " " "	" 3	20	0	0
"	To Balance due to you carried forward	‡	825	7	4½
			860	0	10½

† The Partnership Accounts are generally kept by *each* partner in private pocket Ledgers; if that plan be adopted in this instance the Capital Account, fol. 1, p. 52, will begin and be shown *only* in those Ledgers, next open separate accounts with the Agents, Bank, and Cash, folios 15, 16, 17, p. 58, showing simply the total receipts and payments with their respective balances: then the Profit and Loss, and Balance Accounts, as at folios 18 and 19, p. 60, and lastly, these two accounts as above.

‡ See note * *, p. 60.

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	in Account with L. & P.			Cr.	(20
1849.		Folio.	£	s.	d.
Sept. 18.	By Cash of you	C B. 1	900	0	0
Dec. 31.	By the amount of your share, or nine parts of the profits of the business	L. 18	186	9	8½
			1086	9	8½
	By Balance brought forward..	*	1010	15	1½

	in Account with L. & P.			Cr.	(21
1849.		Folio.	£	s.	d.
Sept. 18.	By Cash of you	C B. 1	700	0	0
27	By " " "	"	15	0	0
Dec. 31.	By the amount of your share, or seven parts of the profits of the business	L. 18	145	0	10½
			860	0	10½
	By Balance brought forward	*	825	7	4½
1850. Jan. 1.	We do hereby declare that we have this day carefully examined all our Office Business Books and Vouchers, and find the foregoing Accounts and Balances as above to be quite correct, L. P.				

* These two sums amount to 1836*l.* 2*s.* 6*d.* being the *balance* of Capital, folio 1, p. 52.

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DEEDS AND PAPERS.

[*See Frontispiece for the Plan.*]

It is a notorious fact, that in many Attorneys' Offices, no regular and easy mode of sorting and arranging office papers is adopted, so that frequently a particular one cannot be found when required without much trouble and inconvenience, and sometimes not at all. The writer having experienced this difficulty, thought that a concise and systematic method ought to exist, whereby Attorneys' Clerks should so arrange and place away the business documents that any one may find them with precision and despatch; in addition to which, they should be shielded from the curiosity and inspection of the people employed to clean the offices, and be accessible only to the Attorney and his Clerks, otherwise they cannot be blamed for the loss of any of them. It is not meant that all persons engaged to clean Attorneys' Offices are not trustworthy; but an instance occurred within the writer's knowledge of the abstraction of bundles of Records from the office of an Attorney by such persons, which were never returned; therefore, it behoves the Attorney to place them out of temptation, by causing them to be locked up the last thing before leaving the offices in the evening, and thus make them secure against all persons, except the Attorney and his Clerks, who alone ought to have access to them. The contrivance in the text will be found successful in preventing such evils, and also it is hoped any alarm in respect thereof,

In many offices there is no regular mode adopted for sorting and arranging the Office Deeds and Papers.

A systematic method ought to exist, enabling Attorneys' Clerks to look out a particular paper with despatch.

The papers should be accessible only to the Principals and their Clerks.

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either in the mind of the Attorney or his Clerks, the latter having a considerable responsibility attaching to them in this respect. It has been in part pursued by the writer for several years with complete success, and although it is so very simple, and scarcely worth publishing, still he has been induced after some hesitation to do so, in the hope that Attorneys generally may have, not only a more secure, but also a more easy manner of arranging and disposing of their papers when finished. The writer could name two offices in particular, only that he is precluded from doing so, where the confusion in this respect was almost indescribable, and that, after searching several days for a draft conveyance not put away more than six months, it could not be discovered; indeed, in one country office, the will of a Merchant could not be found until two years after his decease, when the heir-at-law had taken possession of the real property, therefore, these must be the apology for the publication of this part of the work.

The contrivance has, been in part pursued with complete success.

Confusion among the papers in two offices stated.

The plan is most simple, and may be carried out with little expense upon following the instructions given hereafter when treating of the cupboard and repository. It should be borne in mind that at present only papers have been mentioned, but deeds may be included as well, if the Attorney think fit, yet safes are strongly recommended for their preservation, as it is obvious their loss may be ruinous to many individuals; therefore, a place of the greatest security and imperviousness ought to be used for them, and *none, are equal to those sold by* Messrs. S. Mordan & Co., City Road. Having said thus much upon this trifling subject, we will now proceed to its elucidation, and then leave the Attorney and his Clerks to judge for themselves as to its practicability.

The plan is most simple and inexpensive.

It may include Deeds, but Safes are recommended for their preservation.

Elucidation of the plans.

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THE CUPBOARD OR PLAN, No. 1,

Is intended to be 3 feet 9 inches wide, and 6 feet 9 inches high, and to be placed in the Managing Clerk's Room, as a receptacle for papers relating to incomplete business transactions, and letters of daily use.

Receptacle for papers of daily use.

It is marked with the respective letters A, B, C, D, E, F, G, H and I, all of which have separate offices assigned to them, as follows:—A, consists of twenty-four compartments, each being 4½ inches broad, 12 inches long, and 14½ inches deep, to be made of very *thin pine wood*, which should be sawn at the Saw Mills, planed to about the thickness of half-a-crown, and then let into the four cross pieces, which should be, three-fourths of an inch thick each, by a groove or rabbet, as the joiners call it. They should, when finished, be alphabetically lettered, and used for papers of daily occurrence by the Clerks, who will place *each* Client's Papers under the *first letter* of his *surname*. B, embraces two divisions, 15½ inches each long, and 14 inches broad, the cross piece being of wood, three-fourths of an inch thick. They are for the Day Book, the Cash Book, and the other Books relating to the business transactions of the office. C, contains eighteen partitions, each being 4½ inches broad, 11 inches deep, and 7½ inches long, to be made exactly of the same sort of wood as the one marked A, and used for letters, which should be doubled over, endorsed, and put away daily under the initial letter of the writer's surname. But such of them as relate exclusively to one Client's Business had better be placed with his papers, and the others tied up at the end of each year and laid aside. D and E will be respectively 9 inches broad, 6½ inches long,

Explanation of it.

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and 14½ inches deep, and are for Bills of Parcels and Receipts, relating to the office business, all of which must be carefully folded up, endorsed, and when paid deposited with the proper Client's papers: —the cross pieces between these two letters must be three-fourths of an inch thick. F must be 12 inches broad, 6½ inches long, and 14½ inches deep, being for office forms, such as Acknowledgment of Deeds by married women; G, 18 inches broad, 10 inches long, and 14½ inches deep, to contain Brief and Draft Papers; H, 11 inches broad, 10 inches long, and 14½ inches deep, for Foolscap and Letter Papers. —D, E, F, G and H, should each have separate spring doors. I will be 30 inches broad, 10 inches long, and 14½ inches deep, to be made into a drawer for Parchment and such like purposes. After which there should be two folding doors made to cover the whole cupboard, which should be carefully locked every evening before leaving the offices; and care should be taken to have two keys to each lock, one for the Employer, the other for his Clerks.

There should be two folding doors to it.

It should be locked up each evening.

The Managing Clerk's Table should be flat.

Of course the Managing Clerk will not require partitions to his table, which should be flat, so as to enable him the better to spread Deeds and such like documents.

PLAN, No. 2,

General Repository.

Or the cupboard for general purposes, which we will for short call the "Repository," will be found a most useful appendant to the usual stock of fixtures in an Attorney's Office. It comprises twenty-five compartments, forming together one cupboard, as in the frontispiece; but if the room intended to receive it be too little for it singly, it may be divided into two or

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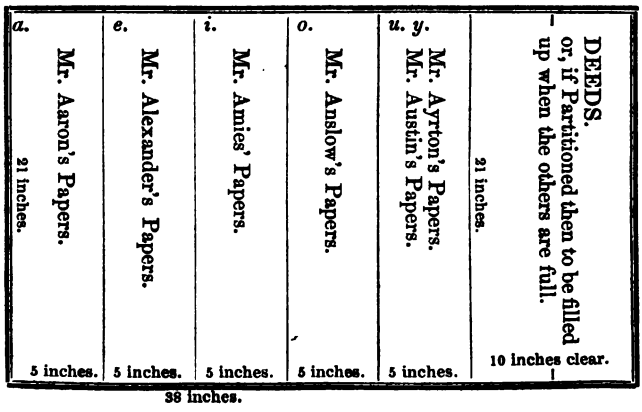
more parts, or it need not contain so many if the business be very small; although, if it be a very large one, such as some of the London Agency Businesses, they should be increased in length, which may be easily done by the Joiner when preparing them. But one made according to the plan will hold papers extending over many years' practice. *Each of the twenty-five compartments* will be 21 inches long, 38 inches broad, and 14½ inches deep, and will, when the partitions are in, be like an oblong box. They should be made of wood three-fourths of an inch thick, where the plan has double lines, the single ones representing the divisions, which should consist of pine wood, of the thickness of a crown piece, and when planed, they should be each let into a groove or rabbet, made in the three-fourth of an inch pieces, so as to slide in and out and to be removed at pleasure. The Repository will be 16 feet long and about (meaning within an inch) 9 feet high.

It may be divided into several compartments for London Agency Offices.

Dimensions of it.

The following Plan, which is supposed to be *filled up with Client's Papers*, will, it is hoped, almost explain the whole. It is intended to represent letter A, being the first of the twenty-five in the Repository.



Plan of one compartment filled up with papers.

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Explanation of.

It is divided into six parts, but only five of them are requisite for general purposes, which are lettered with the vowels *a, e, i, o, u–y*. That on the right hand will, if the Attorney does not keep a safe, do for Deeds, to be made up from Messrs. Mordan & Co.'s Composition, which will be quite as secure as a separate iron safe. But if they are kept in the latter, there must be another division slided in, so as to make two of 5 inches each, instead of one of 10 inches, to be filled up, in case the other five are insufficient in length for their offices. But it will rarely happen that more than two extra ones are required for each box. The one under the vowel *a* will be 5 inches broad, 21 inches long, and 14½ inches deep, and so will each of the others, *e, i, o, u–y;* that on the right hand must, if kept for Deeds, be 10 inches broad; but if not so kept, then it should be grooved or rabbeted where it is marked thus | so that a slide may be put in at pleasure; each compartment then forming seven partitions.

Each of the remaining boxes.

Each of the remaining twenty-four boxes will be made up exactly and in every respect similar to the above; and those, if any, which are not required for Client's Papers, will be ready for others in case of necessity.

How the partitions should be fixed in the Repository.

Care should be taken to put in the slides so that they may *all* be removed when required, and that they are made of dry wood. The Repository should then be lettered alphabetically, excepting such of the letters as do not generally apply to persons' surnames.

Elucidations of its utility.

We will now proceed to elucidate its purpose and utility.

How to find the proper place for each Client's papers.

When you wish to put away any Client's Papers after completing their business, you must refer to the Repository, and find the letter in the compartment answering to the *first letter* of your Client's *surname*, then the *first vowel* after *that* letter, and place the papers

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under that vowel; for instance, suppose your Client's name to be AARON, see Plan, p. 69, you look for the letter A, then for the vowel *a*, which is the first after the letter A, or the first letter of the surname, and lay the papers under the A *a*. Again, if your Client's name be ALEXANDER, the first vowel after the A is *e*, look for the letter A, then for the vowel *e*, and deposit the papers under A, *e*, for Alexander. Each Client's Papers should be properly endorsed; and as the Attorney will have different sorts of business transactions for some Clients he should have tied up separately, the Common Law Business, the Chancery Business, and the Conveyancing Business, after which the three Bundles should be fastened together and put away as above, so that when you want Mr. Alexander's papers, if they have been undisturbed twenty years, the Clerk has only to look under A, *e*, where he will find them immediately; and then, having the whole of his papers together, any of them may be readily selected, after which they should be carefully replaced. If you have twelve Clients, whose papers *belong* to the partition A, *e*, of course they will be all put away *separately tied up*, so that you have only to look through the thirteen bundles for Mr. ALEXANDER'S papers, and the same for any of the other twelve Clients' Papers, such as Mr. AMES'S; but if the Client had been Mr. ANSLOW, or Mr. ASTON, their papers would be found under the A, and vowel *o*, and those of Mr. AUSTIN and Mr. AYRTON, under the A, and vowels *u* and *y*. It is hoped this explanation will be easily understood, and that the project will work well, which it is sure to do if fully carried out, by properly putting the papers away when finished, and *never allowing them to remain out of their place*, lest they should either be mislaid or lost.

Each Client's papers should be tied up separately.

When a particular Client's papers are required, how and where to look for them.

They should never be allowed to remain out of place.

The Cupboard, No. 1, and the Repository, No. 2,

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should each have a back to it, to be made of very thin wood, or the dust will mix with the papers.

The Repository should have either two or more doors to it.

The latter should have either two doors to run on slides backward and forward, or several doors, whichever may suit the taste of the Attorney. It should be locked the same as Cupboard, No. 1, and two or more keys kept for each lock, which should be of a superior quality, to prevent secret curiosity.

How and where the papers in daily use by the Principals may be kept.

Hitherto nothing has been said as to the *Attorneys' Papers, in daily use;* he may, if he think well, have an alphabetical nest of partitions affixed to his table, but it should have sliding shutters to it, similar to those used by the London Attornies, and one that may be locked. But the system adopted by a very eminent Birmingham Attorney, was never to have any papers before him, except those in actual use, which were removed to the Clerk's Cupboard, No. 1, every evening, and replaced on the Attorney's Desk the first thing in the morning, and this is the best plan.

Client's boxes.

If the Attorney have a number of boxes in his office he may, if he choose, place some of his Client's Papers in them and lock them up: but the Repository is the safest and securest place.

This is all that is requisite in respect to Papers and Deeds, which will be kept from the inspection of all, except the proper persons, if the plan be pursued, besides which, an easy method of keeping them in systematic order is afforded at a comparatively trifling expense.

The plan is applicable to the London Agent and the Country Attorney.

The scheme is applicable to the large London Agency Offices as well as the Country Attorneys' Offices; but as to the former, the Repository would require to be made on a larger scale in length of the compartments only. Any Attorney's Clerk could, by perusing the instructions at p. 70, find any particular paper almost

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momentarily, so that to the London Agent the plan would be most valuable. It may, for agency purposes, be made into a number of Cupboards, if more convenient, to be fixed round the room, so that the entire number of them together make up the Alphabet, with the exception of such letters as do not generally begin people's surnames.

How the Repository may be made for a large London Agency Office.

Having now said all that is necessary to explain the project, we come to the conclusion of the work, which it is hoped will be found useful; but if it should unfortunately meet with censure, yet the writer expects that credit may at least be given to him for his humble attempt to systemize and improve, what he considers two not unimportant branches of the duty of the Attorney.

Conclusion.

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